



Annual Budget  
Fiscal Year October 1, 2024-September 30, 2025

**MAYOR**  
THE HONORABLE JACOB FANGMAN

**MAYOR PRO-TEM**  
TOMMY HILL

**ALDERMEN**  
EULAIN MCINTOSH  
TERRI FLOYD  
ASHLEE ESTLACK

**CITY ADMINISTRATOR**  
BRIAN BARBOZA, CPM

**CITY SECRETARY/FINANCE DIRECTOR**  
MACHIEL COVEY, TRMC

Texas Local Government Code Section 102.005(b) Notice:

**THIS BUDGET WILL RAISE MORE TOTAL PROPERTY TAXES THAN LAST YEAR'S BUDGET BY \$13,597 OR 3.62%, AND OF THAT AMOUNT, \$355 IS TAX REVENUE TO BE RAISED FROM NEW PROPERTY ADDED TO THE TAX ROLL THIS YEAR.**

City Council Record Vote

The members of the governing body voted on the tax rate to support the 2024-2025 budget on September 12, 2024. The vote went as follows:

Mayor Pro Tem Hill	AYE
Alderman McIntosh	AYE
Alderman Floyd	AYE
Alderman Estlack	ABSENT
Alderman Smith	AYE

Tax Rate	Adopted 2024-2025	Adopted 2023-2024
Property Tax Rate	.593711	.610083
No-New-Revenue Tax Rate	.572152	.587470
No-New Maintenance & Operations (M&O) Rate	.573485	.589453
Voter-Approved Tax Rate	.593711	.610083
Debt Rate	0	0
De minimis Rate	0	0
Unused Increment Rate	0	0

The total amount of municipal debt obligation secured by property taxes for the City of Clarendon is \$0.00



To: The Honorable Mayor, Members of the City Council,  
and Citizens of the City of Clarendon

In accordance with the Texas Local Government Code, the proposed annual budget has been submitted for the City of Clarendon, Texas, for the fiscal year beginning October 1, 2024, and ending September 20, 2025. The budget, as filed with the City Secretary, presents in financial terms, the overall plan for providing municipal services during the forthcoming year. This budget provides funding for the continued basic level of services offered by the city.

### **General Fund**

#### **Revenue:**

The General Fund provides for basic services for the departments of Mayor and City Council, Administration, Finance/Accounting, Street, Sanitation, Tax Office, Airport, Law Enforcement, Municipal Court, Fire and Safety, Code Compliance, City Hall, Library, Parks, Pool and Debt Service/ Transfers.

The General Fund is funded with revenues from property tax, sales tax, franchise tax, transfers and miscellaneous. The proposed property tax rate for FY 2024-2025 will be **.593711** per \$100. Adopting **.593711** represents a tax increase of **13,597.00**. The **.593711** tax rate is composed of the "M&O" component which is used for General Fund maintenance and operations.

Revenue is also generated from investment into TexPool, this is to invest funds and to act as custodians of investments purchased with local investment funds. While an investment in the Pool is not insured or guaranteed by any government or government agency. The authorized representatives ensure it is in the best interest of the participant to invest local funds in investments that provide for the preservation and safety of principle, liquidity, and yield consistent with the Public Funds Investment Act.

### Expenses:

#### Solid Waste:

In Fiscal Year 2023-2024, there was a 12% increase both from the contractor to provide for services of disposal of solid waste and on customers utility bill. For Fiscal Year 2024-2025 prices will increase 3.3% that the solid waste company will charge the city, customers can see a 4% increase in solid waste on the utility bill. The city contracts for solid waste service and this contract is set to expire in September 2025.

#### Law Enforcement:

For many years, Law Enforcement services were provided from Donley County Sheriff's Office and contracted through the Donley County Commissioners Court. Effective October 1, 2024, the agreement between the city and county for law enforcement services will start at \$170,000.00 for 5 years at a 2% Increase.

#### Fire Department:

The City of Clarendon subsidizes the Clarendon Volunteer Fire Department. The City also pays for insurance on their rolling stock, buildings, furnishes water for firefighting and pays all utilities expenses.

#### CDBG- 2024 Community Development (CD) Program:

This project will be to replace an old deteriorated lift station that fails to meet Texas Commission on Environmental Quality (TCEQ) rules, with a new lift station located at the north west corner of Sully Street and Martindale Street with fencing and electrical in an effort to correct the sewer system and improve safety and reliability. \$25,000 match will come out of General Fund.

- Application for grant funds is \$500,000.
- City Match in the amount of \$25,000.

#### CDBG Downtown Revitalization Project:

The project will reconstruct approximately six hundred linear feet (600 LF) of concrete sidewalk, two (2) ADA ramps, five hundred ninety linear feet (590 LF) curb and gutter, eight (8) light poles, and all associated appurtenances. Match will be \$43,860 out of General Fund and \$55,000.00 out of Enterprise Fund.

- Application for grant funds is \$500,000.
- City Match is in the amount of \$98,860.

### **Enterprise Fund**

The Enterprise Fund is funded through fees that specifically pay for services such as Water/Wastewater Department. A portion of the fund balances generated in the city's Water/Wastewater fund are transferred to the General Fund.

### **Capital Improvements:**

#### Water Department

Partial payment for 2023 Hydrovac- \$10,000

#### Wastewater Department

Partial payment for 2023 Hydrovac- \$15,000

### **CDBG Downtown Revitalization Project:**

CDBG Downtown Revitalization Project \$55,000  
(City Match- Partial)

### **Groundwater Project:**

In March 2024, the Engineer presented to the City Council a copy of water well system construction which had a cost estimate of \$4,872,000. This project would construct water wells, well collection lines, ground storage, pump station, emergency generator, distribution water lines, electrical/ controls, and road repair as well as survey.

### **Other Obligated Funds**

Other Obligated Funds are revenues generated for specific purposes for the respected accounts. This includes Hotel Occupancy Tax Fund, Rolling Stock Fund, Airport Maintenance, Municipal Court Local Consolidation, CDBG Project, USDA Debt Service Fund, American Relief Act Fund, Interest and Sinking Fund, Street Maintenance and Capital Improvement Fund.

### **USDA Loan**

In January 2016, the city established conditions which were understood and agreed for a loan with the United States Department of Agriculture (USDA) in the amount of \$2,522,000 and grant in the amount of \$1,387,000 for water distribution system improvements to include a water standpipe, water meters and water line replacement. The term is for 40 years and the annual debt service is approximately \$100,000.

### **Personnel**

#### Salaries

There is an increase of 3% Cost-of-Living adjustment for all employees that has been added. This will give a little more competition in the area and room for increases such as certifications and incentive pay for full-time employees. The employees are what keep

the city moving and help see the vision of the council, by increasing payroll this will maintain a more structured and vigilant organization.

Medical insurance for FY 2023-2024 was \$962.92 per month plus life. This budget year there is an increase of 3%. Paying \$991.82 per month plus life.

The City currently has 35 employee positions, 11 Full Time and 24 Part-Time:

- (1) City Administrator
- (1) City Secretary
- (1) Utility Clerk
- (1) Part-time Office Assistance
- (1) Code Compliance Officer
- (1) Municipal Judge
- (1) Part-time Fire Marshal
- (1) Public Works Director
- (1) Librarian
- (1) Deputy- Librarian
- (2) Part-time library assistant(s)
- (2) Water Department Employee(s)
- (1) Wastewater Department Employee
- (1) Street Superintendent
- (1) Street Department Employee
- (1) Park/Pool Attendant
- (2) Part-time Sanitation Employee
- (1) Seasonal Park Attendant
- (13) Pool Manager & Lifeguards

### **Summary**

Challenges still persist for Clarendon, this budget shall embark on tackling more competitive pay for employees and being able to continue servicing the citizens of Clarendon and future projects such as Downtown and water infrastructure.

Thank you for allowing the opportunity to serve as City Administrator and thank you to the citizens of Clarendon for their continued support.

Respectfully submitted this 12<sup>th</sup> day of August, 2024,



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Brian Barboza, CPM  
Clarendon City Administrator

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# STATEMENT OF CHANGES IN ACCOUNT BALANCES

Account	September 30, 2023	September 30, 2024
Municipal Court LCCC	\$5,847.14	\$7,100.03
Interest & Sinking	\$215.01	\$93.25
General Fund	\$516,880.49	\$445,307.91
Motel Bed Tax	\$81,691.82	\$27,458.53
Rolling Stock	\$45,226.28	\$208.89
USDA Debt Service	\$95,764.50	\$74,491.46
Airport Maintenance	\$6175.33	\$241.40
Street Maintenance	\$46,542.58	\$86,328.35
American Rescue Plan Act	\$223.04	\$0.00
Capital Improvement Projects	\$2,595.11	\$37.82
<b>TexPool Investments</b>	<b>\$2,572,541.29</b>	<b>\$3,365,462.55</b>



## General Fund Overview

The General Fund is used to account for all current financial resources, revenue funding for operations is provided by property taxes, sales tax, franchise fee assessments, permit fees, fines, miscellaneous revenues, and transfers.

The organizational structure of this fund follows that of the functions performed by department.

### General Government

Mayor & City Council  
Administration  
Finance & Accounting  
City Hall  
Municipal Court  
Recycling/Sanitation  
Debt Service/ Transfers

Tax Office  
Code Compliance  
Street  
Parks  
Airport  
Library  
Pool

### Community Development

Downtown Revitalization Grant  
Community Development Grant

### Public Safety

Fire Department  
Law Enforcement

## **Enterprise Fund Overview**

The Enterprise Fund is funded through fees that specifically pay for services such as Water and Wastewater Departments. A portion of the fund balances generated in the city's Water and Wastewater fund are transferred to the General Fund.

The organizational structure of this fund follows that of the functions performed by department.

### **Enterprise Government**

Water Department  
Wastewater Department  
Debt Service/ Transfers

### **Community Development**

Downtown Revitalization Grant

**GENERAL FUND REVENUE & EXPENSE SUMMARY**

ACCT #	ACCOUNT NAME	ACTUAL	ACTUAL	BUDGET	ACTUAL	BUDGET
		2021-2022	2022-2023	2023-2024	2023-2024	2024-2025
40100	PROPERTY TAX	\$ 380,394	\$ 407,612	\$ 390,000	436,902.48	\$ 400,000
40101	PROPERTY SALES	-	11,650	-	-	-
41101	CABLE FRANCHISE TAX	2,291	1,875	2,555	1,477.29	2,300
41102	TELEPHONE FRANCHISE TAX	6,240	4,771	5,100	4,324.43	5,000
41103	ELECTRIC FRANCHISE TAX	54,594	52,599	53,500	52,890.02	53,500
41104	GAS FRANCHISE TAX	12,566	13,903	16,310	16,782.38	13,500
41106	ALCOHOL SALES PERMIT	1,210	250	1,150	1,403.88	1,000
41107	MOWING FEE	-	300	300	-	-
41500	SANITATION	414,047	383,183	439,040	426,705.65	454,000
41501	GATE FEES	-	8,973	-	12,512.71	5,000
41540	40/30/20/15 YD DUMPSTER	-	581	-	1,558.37	-
41550	RECYCLING	-	10,362	-	10,244.71	5,000
41551	TIRE RECYCLING	-	-	-	168.00	-
41700	2% SALES TAX REVENUE	502,262	493,026	495,000	528,417.19	500,000
41901	COLLECTIONS	745	50	300	-	100
41902	PERMITS	50	7,750	200	5,160.00	200
42800	DONLEY COUNTY-LIBRARY	31,000	35,000	35,000	34,999.92	38,500
42802	POOL INCOME	21,130	18,661	39,750	16,846.00	17,000
43100	AIRPORT-HANGER FEES	6,290	6,287	7,000	6,097.44	6,500
43101	AIRPORT RAMP GRANT	2,840	-	-	12,503.00	-
43200	TOWER RENTAL	2,856	5,654	12,200	12,605.76	8,000
43500	ANIMALCONTROL FEES	1,138	1,368	1,400	1,302.50	1,000
43503	CODE COMP. FEES	167	110	500	150.00	100
43504	FAX/COPY REVENUE	4	4	20	87.80	4
44400	INTEREST EARNED	12,159	1,987	1,700	3,862.67	2,000
44401	DONATIONS-AAF	-	-	-	-	-
44501	AMERICAN RECOVERY ACT	221,526	-	-	-	-
44503	TRANSFER FROM UTILITY FUND	101,000	95,000	140,000	140,000.00	140,000
44505	TRANSFER GF TO TEXPOOL	-	400,000	-	300,000.00	-
44508	TRANSFER FROM TEXPOOL	17,925	275,732	157,000	5,560.92	250,000
44610	MISC. INCOME	1,147	6,700	600	3,050.66	600
44800	PROPERTY LEASE/SANITATION	6,000	6,000	6,000	6,075.00	6,000
45000	LIBRARY INCOME	3,958	3,877	7,340	3,867.38	4,000
45444	TRANSFER FROM MUNI CRT	-	3,340	-	-	-
46500	MUNICIPAL COURT	17,026	26,881	25,500	22,337.01	14,204
	TRANSFER FROM CD	2,162,943	-	-	-	-
	TRANSFER FROM POOL CONST	5,887	-	-	-	-
<b>***TOTAL REVENUE***:</b>		<b>\$ 3,989,395</b>	<b>\$ 2,283,486</b>	<b>\$ 1,837,465</b>	<b>\$ 2,067,893.17</b>	<b>\$ 1,927,508</b>
52000	STREET	191,566	165,244	212,873	185,229.27	178,950
52100	FINANCE/ ACCOUNTING	158,925	170,198	187,996	179,042.53	210,160
53000	SANITATION	350,523	370,299	425,185	418,731.68	467,210
53100	TAX OFFICE	16,698	18,068	19,500	20,905.00	20,500
54500	MAYOR & CITY COUNCIL	5,868	7,131	11,050	4,705.32	10,850
55000	AIRPORT	3,574	6,809	8,545	6,509.55	5,250
56000	LAW ENFORCEMENT	164,094	166,549	140,500	140,513.00	170,550
56500	MUNICIPAL COURT	24,922	42,884	31,910	33,160.09	33,302
57000	FIRE DEPARTMENT	25,807	26,179	27,628	27,620.96	27,882
57700	CODE COMPLIANCE	48,450	71,491	74,081	47,339.09	76,400
58000	CITY HALL	91,093	99,508	111,585	109,456.13	115,610
58600	LIBRARY	79,532	82,511	97,350.92	80,033.26	110,240
58700	ADMINISTRATION	110,830	178,309	139,441	117,549.74	115,840
59000	PARKS	56,384	64,107	66,201	56,169.70	61,320
59200	POOL	61,989	55,899	63,800	51,782.59	64,084
59700	DEBT SERVICE/ TRANSFER	2,582,485	746,231	181,575	523,323.63	259,360
<b>***TOTAL EXPENDITURES***:</b>		<b>\$ 3,972,740</b>	<b>\$ 2,271,417</b>	<b>\$ 1,799,220.92</b>	<b>\$ 2,002,071.54</b>	<b>\$ 1,927,508</b>
<b>BALANCE DEFICIT:</b>		<b>\$ 16,655</b>	<b>\$ 12,069</b>	<b>\$ 38,244.08</b>	<b>\$ 65,821.63</b>	<b>\$ -</b>

**ENTERPRISE FUND REVENUE & EXPENSE SUMMARY**

ACCT #	ACCOUNT NAME	Actual		Budget	Actual		Budget	
		2021-2022	2022-2023	2023-2024	2023-2024	2024-2025		
41300	WATER REVENUE	\$ 657,701	\$ 600,588	\$ 605,000	639,640.90	\$ 600,000		
41301	WATER TAP/CONNECTION FEES	1,400	5,755	3,000	-	1,000		
41302	SEWER TAP/CONNECTION FEES	-	1,186	-	-	1,000		
41307	LATE PAYMENT PENALTIES	13,107	13,577	14,000	13,157.10	13,000		
41308	BULK WATER	9,115	1,455	3,500	1,376.50	500		
41309	RETURNED CHECK FEES	302	467	450	597.39	300		
41310	RECONNECT FEES	3,500	6,300	6,500	5,740.00	4,000		
41313	WASTEWATER DUMPING FEES	630	-	550	320.00	500		
41316	SEWER REVENUE	252,597	248,841	255,440	258,654.39	255,000		
41317	RAW WATER SALES	94,641	84,980	72,000	85,206.93	72,000		
41328	MISC.	-	-	250	-	-		
43029	WATER METER TEST FEE	127	-	300	-	100		
<b>***TOTAL REVENUE***:</b>		<b>\$ 1,033,120</b>	<b>\$ 963,149</b>	<b>\$ 960,990.00</b>	<b>\$ 1,004,693.21</b>	<b>\$ 947,400</b>		
51000	WATER DEPARTMENT	385,320	365,030	515,616	389,197.32	518,830		
51500	WASTEWATER DEPARTMENT	99,617	129,327	183,874	180,758.01	164,050		
56700	TRANSFER	209,300	202,010	245,850	246,730.00	249,500		
<b>***TOTAL EXPENDITURES***:</b>		<b>\$ 694,237</b>	<b>\$ 696,367</b>	<b>\$ 945,340.00</b>	<b>\$ 816,685.33</b>	<b>\$ 932,380</b>		
<b>BALANCE DEFICIT:</b>		<b>\$ 338,883</b>	<b>\$ 266,782</b>	<b>\$ 15,650.00</b>	<b>\$ 188,007.88</b>	<b>\$ 15,020</b>		

# STREET DEPARTMENT

## DEPARTMENT DESCRIPTION

The mission of the Street Department is to provide and maintain public thoroughfares to be safe and comfortable to travel. Activities of the Street Department includes the maintenance of approximately 32 miles of streets, about 3 miles of which are graveled and unpaved, and the cleaning of drainage ditches which abut City streets.

## DEPARTMENT GOALS AND ACTION ITEMS FOR FY 2024-2025

**Goal:** Continue providing a means of transportation between the home, work place, recreation facilities, travel and commercial establishments.

**Action Item:** Budget for paving material/asphalt and sealcoat project

## SIGNIFICANT CHANGES IN THE FY 2024-2025 BUDGET

- See which streets need to be chip sealed
- Wage Increase

	Actual	Actual	Budget	Budget
	2021-2022	2022-2023	2023-2024	2024-2025
<b>PERSONNEL</b>				
Street Supervisor	1.00	1.00	1.00	1.00
Street Maintenance Worker	1.00	1.00	1.00	1.00
Total Employees (Full-Time Equivalents)	2.00	2.00	2.00	2.00

ACCT #	ACCOUNT NAME	Actual	Actual	Budget	Actual	Budget
		2021-2022	2022-2023	2023-2024	2023-2024	2024-2025
52002	OVERTIME	\$ 934	\$ 610	\$ 2,200	734.51	2,200
52010	SALARIES	54,116	56,622	61,000	60,251.81	66,000
52011	VEHICLE MAINTENANCE	3,250	2,385	2,500	1,881.04	2,500
52012	CONSUMABLES	200	578	500	103.78	500
52013	STREET LIGHTS	39,210	38,944	43,000	38,018.71	42,000
52014	HEALTH & LIFE INSURANCE	14,349	17,482	25,115	11,617.38	24,000
52015	PAYROLL TAXES	4,165	4,368	4,665	4,665.56	5,000
52016	UNIFORMS/APPAREL	725	957	1,200	1,371.66	1,400
52017	TRAFFIC CONTROL DEVICES	642	1,212	800	-	500
52018	CHEMICAL/MOSQUITO CONTROL	2,225	894	2,500	3,098.38	2,500
52019	GAS & OIL	12,394	13,554	15,000	13,322.27	15,000
52020	SAFETY EQUIPMENT	153	724	1,250	1,425.89	500
52023	EQUIPMENT MAINTENANCE	9,116	8,768	4,000	7,571.25	4,000
52024	EQUIPMENT	-	327	2,500	855.04	1,500
52025	TIRES	2,114	2,378	3,000	3,653.50	3,200
52026	RETIREMENT	1,043	1,341	1,265	1,192.71	1,700
52030	CURBING & DRAINAGE	678	1,316	2,500	676.87	1,500
52037	TRAVEL/TRAINING	22	-	500	300.00	100
52040	SMALL TOOLS	501	799	750	914.97	700
52044	ROAD BASE/ STABILIZATION	-	7	3,000	2,570.80	2,000
52045	PAVING MATERIAL/ASPHALT	18,128	7,691	8,000	7,465.93	1,000
52046	STREET SIGNS	1,379	1,009	1,200	259.21	1,000
52047	CHEMICAL REPORT FEE	-	-	150	-	150
52052	ENGINEERING/ADA DESIGN	1,080	-	3,000	-	-
52076	HYDRO-VAC 2011	3,278	3,278	3,278	3,278.00	-
52077	FRONTEND LOADER 2023	-	-	20,000	20,000.00	-
	JOHN DEERE TRACTOR	3,939	-	-	-	-
	7th ST. PROJECT- CIP	17,925	-	-	-	-
<b>TOTAL STREET:</b>		<b>\$ 191,566</b>	<b>\$ 165,244</b>	<b>\$ 212,873</b>	<b>\$ 185,229.27</b>	<b>\$ 178,950</b>

# FINANCE AND ACCOUNTING DEPARTMENT

## DEPARTMENT DESCRIPTION

The Finance and Accounting Department bills accounts, maintains records, and collects payments for water, wastewater, and solid waste collection. This department coordinates service with the Water and Wastewater Department and aids in the research necessary to maintain an accurate rate structure for all services provided by the city. These financial operations include, but is not limited to, accounts payable, accounts receivable, payroll, general ledger maintenance, financial reports, data processing services, investments, and debt management.

The City Secretary is the Chief Financial Officer, responsible for legally posting all notices and agenda, for recording minutes of each official council meeting, and for responding to Open Records requests. Additionally, the City Secretary is the elections Officer, and coordinates all municipal elections. The City Secretary also maintains records of drug testing, employee health benefits and all the City's Physical Damage and Liability coverage. The City Secretary/ Finance Officer is appointed by the City Council and serves at the pleasure of the City Council. Along with other duties, the City Secretary is also the Municipal Court Clerk and works directly with the Municipal Judge.

The Utility Clerk is responsible for input of water meter reads to process utility bills, collecting funds, and accounting for those collections. The Clerk tracks all utility accounts and verifies meter reads for accurate billing. The Utility Clerk and the Office Assistant are the first people the customer meets. They document complaints and relay the information to proper departments for action. They are professional and courteous and represent the city in a positive way.

## DEPARTMENT GOALS AND ACTION ITEMS FOR FY 2024-2025

**Goal:** Provide accurate and timely financial reporting and budgeting, ensure financial stability, accountability, and transparency of all public funds.

**Action Item:** ensure all procedural documentation for internal processes is updated to reflect current practices and that staff is adequately trained.

## SIGNIFICANT CHANGES IN THE FY 2024-2025 BUDGET

- Increase in salary

	Actual 2021-2022	Actual 2022-2023	Budget 2023-2024	Budget 2024-2025
<b>PERSONNEL</b>				
City Secretay	1.00	1.00	1.00	1.00
Utility Clerk	1.00	1.00	1.00	1.00
Part-Time Office Assistant	1.00	1.00	1.00	1.00
<b>Total Employees (Full Time and Part-Time Equivelants):</b>	<b>3.00</b>	<b>3.00</b>	<b>3.00</b>	<b>3.00</b>

ACCT #	ACCOUNT NAME	Actual	Actual	Budget	Actual	Budget
		2021-2022	2022-2023	2023-2024	2023-2024	2024-2025
52110	SECRETARY SALARY	\$ 46,710	\$ 46,846	\$ 48,960	49,722.34	\$ 63,000
52111	PART TIME WAGES	10,458	10,284	14,270	11,335.75	16,000
52112	UTILITY CLERK WAGES	33,301	33,509	36,031	35,554.45	41,300
52113	MINOR APPARATUS/OFFICE EQ.	-	53	250	135.09	200
52114	HEALTH & LIFE INSURANCE	16,546	19,864	25,115	23,224.04	24,000
52115	PAYROLL TAXES	6,907	6,978	7,450	7,412.22	9,200
52116	UNIFORMS/ APPAREL	-	-	300	-	300
52117	PRINTING EXPENSE	1,093	1,777	1,500	1,143.87	1,600
52118	AUTOMOBILE ALLOWANCE	1,080	1,080	1,200	1,200.00	1,200
52119	OVERTIME	-	169	100	232.68	300
52120	PERDU COLLECTIONS	627	50	200	-	200
52121	COMPUTER MAINT. MONTHLY	1,520	1,361	1,550	1,461.17	1,600
52122	COMPUTER SOFTWARE	-	259	600	-	600
52123	EMPLOYMENT ADVERTISING	238	624	500	160.80	500
52124	DUES/SUBSCRIPTIONS	261	257	250	322.00	290
52126	RETIREMENT	1,740	1,929	1,800	1,918.00	3,100
52130	DRUG & ALCOHOL TESTING	2,343	3,159	2,500	1,008.32	2,500
52131	SERVICE CONTRACT/ INCODE	14,655	19,706	22,500	17,200.90	20,000
52132	PHONE ALLOWANCE (HOTSPOT)	420	420	420	343.99	420
52133	AUDIT SERVICE	19,600	20,190	21,250	24,200.00	22,000
52137	MEETINGS/ TRAVEL EXPENSE	682	1,103	800	1,620.42	900
52138	EDUCATION/TRAINING	694	530	400	796.49	900
52148	BONDS	50	50	50	50.00	50
<b>TOTAL FINANCE/ACCOUNTING:</b>		<b>\$ 158,925</b>	<b>\$ 170,198</b>	<b>\$ 187,996</b>	<b>\$ 179,042.53</b>	<b>\$ 210,160</b>



# RECYCLING/ SANITATION DEPARTMENT

## DEPARTMENT DESCRIPTION

The Recycling/ Sanitation Department won the highly coveted “Top Recycling Community for 2017” Trophy awarded by PRPC Region II and the Panhandle Environmental Partnership. This is a traveling trophy and was last awarded to the City of Clarendon in 2009.

Sanitation service is contracted for the collection and hauling of garbage waste from the residential and commercial customers of the city, the City of Clarendon will provide for the easy recycling of metals and cardboard, and to provide for the composting of wood chips and grass clippings utilizing two (2) part-time employees.

The Recycling Center is also open daily, except Sundays, for citizens and non-citizens to drop off construction and demolition waste for a fee, and to drop off items for recycling or to deposit grass clippings and tree limbs at no charge.

## DEPARTMENT GOALS AND ACTION ITEMS FOR FY 2024-2025

**Goal:** Provide a way for citizens to ensure a clean and safe environment and for the disposal of such approved materials.

## SIGNIFICANT CHANGES IN THE FY 2024-2025 BUDGET

- 3.3% Increase in contract services for solid waste services
- Maintain building

	Actual	Actual	Budget	Budget
	2021-2022	2022-2023	2023-2024	2024-2025
<b>PERSONNEL</b>				
Part-Time Employee	2.00	2.00	2.00	2.00
<b>Total Employees (Part-Time Equivalents):</b>	2.00	2.00	2.00	2.00

ACCT #	ACCOUNT NAME	Actual 2021-2022	Actual 2022-2023	Budget 2023-2024	Actual 2023-2024	Budget 2024-2025
53010	PART TIME SALARIES	\$ 17,795	\$ 18,345	\$ 23,300	20,590.54	\$ 25,500
53011	GAS & OIL	304	121	400	39.52	300
53012	SAFETY EQUIPMENT	104	82	250	36.26	150
53013	ELECTRICITY	554	837	1,200	848.10	1,200
53014	CONSUMABLES	293	1,034	700	25.34	500
53015	PAYROLL TAXES	1,361	1,403	1,785	1,575.24	1,560
53016	UNIFORMS	-	-	425	-	500
53017	GREENLIGHT GAS	1,505	1,912	1,700	1,236.28	1,700
53019	EQUIPMENT MAINT.	1,336	117	1,200	1,240.71	1,200
53020	CONTRACT COLLECTION	323,523	343,792	386,625	390,891.74	429,000
53021	SMALL TOOLS	117	246	350	100.95	300
53022	BUILDING MAINTENANCE	54	426	1,500	154.36	500
53023	TELEPHONE	486	480	500	480.14	1,200
53024	MONTHLY COMPUTER MAINT.	1,477	1,318	1,550	1,201.50	1,500
53025	PRINTING EXPENSE	-	-	300	-	300
53029	RECYCLED OIL DISP	-	-	-	287	-
53037	TIRE RECYCLE PROGRAM	1,580	-	3,000	-	1,500
53040	TIRES	34	186	400	-	300
53062	CASH OVER/ UNDER				24.00	
<b>TOTAL SANITATION:</b>		<b>\$ 350,523</b>	<b>\$ 370,299</b>	<b>\$ 425,185</b>	<b>\$ 418,731.68</b>	<b>\$ 467,210</b>

# TAX DEPARTMENT

## DEPARTMENT DESCRIPTION

The Tax Department funds the expense of the Donley Appraisal District, which is responsible for collecting ad valorem taxes for all taxing entities in Donley County. Clarendon pays the Appraisal District quarterly.

The Appraisal District provides mapping services, property descriptions, and appraisal services.

ACCT #	ACCOUNT NAME	Actual 2021-2022	Actual 2022-2023	Budget 2023-2024	Actual 2023-2024	Budget 2024-2025
53101	APPRAISAL DISTRICT	\$ 16,698	\$ 18,068	\$ 19,500	20,905.00	\$ 20,500
<b>TOTAL TAX OFFICE:</b>		<b>\$ 16,698</b>	<b>\$ 18,068</b>	<b>\$ 19,500</b>	<b>\$ 20,905.00</b>	<b>\$ 20,500</b>

# MAYOR & CITY COUNCIL

## DEPARTMENT DESCRIPTION

The City of Clarendon is a Type "A" General Law city as defined by the State of Texas, and operates in accordance with the Constitution of the State of Texas. The Council consists of a Mayor and five (5) Alderman, all whom are elected "at large" to 2-year staggered terms.

The goals of the Council are to set policies, approve funding levels, and to determine the levels of services provided by the City in order to develop and support a strong and economically viable community. The City Councils highest-priority concerns are the need for planning (capital improvements and equipment replacement), ways to attract new businesses and residents, promotion of heritage tourism, and the need for continual code compliance.

This budget includes funds to support the Mayor and the Council's activities, provides a modest amount for training and associated level travel, provides funding for elections and funds a modest amount for advertising and promotion of the community.

## DEPARTMENT GOALS AND ACTION ITEMS FOR FY 2024-2025

**Goal:** Protect the safety, health and welfare of citizens and employees

**Goal:** Capital Improvement and Equipment Replacement

## SIGNIFICANT CHANGES IN THE FY 2024-2025 BUDGET

Community Support Increase

	Actual	Actual	Budget	Budget
	2021-2022	2022-2023	2023-2024	2024-2025
<b>PERSONNEL</b>				
Mayor	1.00	1.00	1.00	1.00
Alderman	5.00	5.00	5.00	5.00
Total Elected Officials:	6.00	6.00	6.00	6.00

ACCT # ACCOUNT NAME	Actual	Actual	Budget	Actual	Budget
	2021-2022	2022-2023	2023-2024	2023-2024	2024-2025
54512 SUPPLIES	\$ 151	\$ -	\$ 200	257.64	\$ 200
54513 APPAREL	-	-	350	-	350
54516 ELECTION EXPENSE	2,764	3,294	2,800	-	2,800
54517 ADVERTISING-LOCAL	307	257	1,200	362.00	1,000
54518 ADVERTISING-PROMOTION	251	-	500	200.00	400
54524 DUES&SUBSCRIPTION	1,095	1,067	1,200	1,225.68	1,300
54536 EDUCATION/TRAINING	-	-	600	120.00	600
54537 MEETINGS/TRAVEL	300	513	700	540.00	700
54540 COMMUNITY PROGRAMS	1,000	2,000	2,000	2,000.00	2,500
54544 TML QTR MEETING	-	-	1,500	-	1,000
<b>MAYOR &amp; CITY COUNCIL:</b>	<b>\$ 5,868</b>	<b>\$ 7,131</b>	<b>\$ 11,050</b>	<b>\$ 4,705.32</b>	<b>\$ 10,850</b>

# AIRPORT DEPARTMENT

## DEPARTMENT DESCRIPTION

The Airport Department funds support maintenance at Smiley Johnson/ Bass Field Airport, a municipal airport owned and maintained by the City of Clarendon.

The City of Clarendon leases land for private aircraft hangars, and this income just covers the expense of mowing, maintaining lighting equipment, and the electricity for runway lighting. No employees are funded in this department.

## DEPARTMENT GOALS AND ACTION ITEMS FOR FY 2024-2025

**Goal:** Provide a safe and maintained airport for those using the municipal airport

## SIGNIFICANT CHANGES IN THE FY 2024-2025 BUDGET

- Upgrade Security to Airport.

ACCT #	ACCOUNT NAME	Actual 2021-2022	Actual 2022-2023	Budget 2023-2024	Actual 2023-2024	Budget 2024-2025
55011	INTERNET	\$ -	\$ -	\$ -	\$ -	\$ 1,200
55012	CONSUMABLES	25	-	125	3.39	100
55013	ELECTRICITY	1,904	1,987	2,200	1,669.39	2,200
55015	REPAIRS & MAINT.	1,000	239	1,000	430.28	500
55018	TXDOT RAMP GRANT	-	-	-	-	-
55020	HOUSEKEEPING	600	600	900	900.00	900
55021	HOUSEKEEPING SUPPLIES	45	-	220	-	250
55024	BEACON	-	3,978	3,500	3,500.00	-
55052	LIGHTS	-	5	600	6.49	100
<b>TOTAL AIRPORT:</b>		<b>\$ 3,574</b>	<b>\$ 6,809</b>	<b>\$ 8,545</b>	<b>\$ 6,509.55</b>	<b>\$ 5,250</b>



# LAW ENFORCEMENT DEPARTMENT

## DEPARTMENT DESCRIPTION

For many years, the Donley County Sheriff's Office has provided Law Enforcement Services to the City of Clarendon.

In March of 2024, the City and Donley County ratified a new contract which would leave in place the current one-year contract for FY 2023-2024. Implementing a new five (5) year contract, the city will pay the county \$170,000 in FY 2024-2025, which starts October 1 and will then go up 2 percent each year through fiscal year 2029.

Fines and court costs for ordinance violations and Class C misdemeanors within the city all are payable to the City. The Sheriff's Office provides all personnel and equipment for law enforcement, dispatching and incarcerations.

No employees are paid out of this department.

## DEPARTMENT GOALS AND ACTION ITEMS FOR FY 2024-2025

**Goal:** Provide safety to the citizens in Donley County.

## SIGNIFICANT CHANGES IN THE FY 2024-2025 BUDGET

- Increase in contract for Law Enforcement Service.

ACCT #	ACCOUNT NAME	Actual 2021-2022	Actual 2022-2023	Budget 2023-2024	Actual 2023-2024	Budget 2024-2025
56042	DONLEY COUNTY AGREEMENT	\$ 163,600	\$ 166,055	\$ 140,000	140,000.00	\$ 170,000
56043	PANCOM 911 SYSTEM SUPPORT	494	494	500	513.00	550
<b>TOTAL LAW ENFORCEMENT:</b>		<b>\$ 164,094</b>	<b>\$ 166,549</b>	<b>\$ 140,500</b>	<b>\$ 140,513.00</b>	<b>\$ 170,550</b>

# MUNICIPAL COURT DEPARTMENT

**DEPARTMENT DESCRIPTION**

The Legal and Court Department funds the monthly salary for a part-time Municipal Judge, and expenses for the hourly cost of the City Attorney.

The Municipal Judge is generally in the office 2 days a week and is available on an “as needed” basis. The Municipal Judge deals with Ordinance violations and all Class C Misdemeanors, occasionally presides over jury trials, and provides arraignments as needed.

The City Attorney is selected by the City Council and is paid hourly for work on an “as needed” basis. The City Attorney also acts as Prosecutor in jury trials.

The Municipal Judge is the Honorable Richard Green.

The City Attorney is James Shelton with Shelton & Shelton, PLLC

**DEPARTMENT GOALS AND ACTION ITEMS FOR FY 2024-2025**

**Goal:** Security System for Municipal Court

**SIGNIFICANT CHANGES IN THE FY 2024-2025 BUDGET**

- Additional Security System for Municipal Court.

	Actual	Actual	Budget	Budget
<b>PERSONNEL</b>	<b>2021-2022</b>	<b>2022-2023</b>	<b>2023-2024</b>	<b>2024-2025</b>
Municipal Court Judge	1.00	1.00	1.00	1.00
<b>Total Personnel</b>	<b>1.00</b>	<b>1.00</b>	<b>1.00</b>	<b>1.00</b>

ACCT #	ACCOUNT NAME	Actual 2021-2022	Actual 2022-2023	Budget 2023-2024	Actual 2023-2024	Budget 2024-2025
56511	MINOR TOOLS & APPARATUS	\$ 130	\$ -	\$ 200	-	\$ 150
56512	OFFICE SUPPLIES	249	131	200	16.79	200
56514	FURNITURE & FIXURES	-	-	150	-	150
56515	PAYROLL TAXES	719	708	750	739.56	762
56517	JUDGES SALARY	9,391	9,252	9,735	9,668.52	9,960
56518	CITY ATTORNEY	180	19,392	4,000	8,661.00	5,000
56519	COURT & TRIAL EXPENSE	-	-	300	-	100
56520	TELEPHONE & INTERNET	720	720	850	720.00	800
56521	JUDGE- TRAINING	480	150	500	220.00	500
56522	STATE COURT FEES	7,197	7,750	9,100	7,314.23	9,100
56524	DUES & SUBSCRIPTIONS	-	-	50	90.00	100
56525	COLLECTION FEES	140	550	200	649.89	700
56527	CLERK- TRAVEL	495	-	500	338.96	500
56528	CLERK- TRAINING	280	-	300	150.00	200
56529	OMNIBASE FEE	24	-	125	30.00	100
56532	COMPUTER SOFTWARE & MAINT	2,753	2,610	2,900	2,610.00	2,800
56537	JUDGE- TRAVEL EXPENSE	499	235	300	624.64	450
56543	POSTAGE	120	-	150	100.00	150
56544	BOND	25	25	50	25.00	30
56545	MONTHLY COMPUTER MX	1,520	1,361	1,550	1,201.50	1,550
<b>TOTAL MUNICIPAL COURT:</b>		<b>\$ 24,922</b>	<b>\$ 42,884</b>	<b>\$ 31,910</b>	<b>\$ 33,160.09</b>	<b>\$ 33,302</b>

# FIRE DEPARTMENT

## DEPARTMENT DESCRIPTION

The Clarendon Volunteer Fire Department is an all-volunteer organization that protects the lives of the citizens by providing prompt and efficient rescue services. Its mission is to protect property from loss to fire or other natural disaster by providing fire suppression, fire prevention, fire rescue, and enforcement of State and local laws.

The Clarendon Volunteer Fire Department is also a “first responder” at motor vehicle accidents. Firefighters are cross-trained in Emergency Medical Services and have the equipment and the experience to extract victims from crushed vehicles. Of note is their Dive Team, the best-trained group in the area for providing underwater search, rescue, and recovery.

Fire Department activities include administration, fire prevention, fire control, rescue operations, communications, equipment and facilities maintenance, training, inspections, emergency care, emergency preparedness, and emergency medical training. Part of the emergency preparedness includes “storm spotting”.

The City of Clarendon supports the Fire Department by funding its physical damage and liability insurance on vehicles and building, and also funds a portion of their operations with a monthly stipend.

The City Fire Marshal is funded from this department. Approximately 40% of the calls for service are within the City Limits of Clarendon.

## DEPARTMENT GOALS AND ACTION ITEMS FOR FY 2024-2025

**Goal:** Maintain ISO rating

## SIGNIFICANT CHANGES IN THE FY 2024-2025 BUDGET

- Provide adequate training and equipment to field personnel.

	Actual	Actual	Budget	Budget
	2021-2022	2022-2023	2023-2024	2024-2025
<b>PERSONNEL</b>				
Part-Time Fire Chief	1.00	1.00	1.00	1.00
Total Personnel Employees:	1.00	1.00	1.00	1.00

ACCT #	ACCOUNT NAME	Actual	Actual	Budget	Actual	Budget
		2021-2022	2022-2023	2023-2024	2023-2024	2024-2025
57010	SALARIES	\$ 2,224	\$ 2,313	\$ 2,440	2,417.04	\$ 2,490
57012	FUEL & OPERATIONS	18,000	18,000	18,000	18,000.00	18,000
57013	SIREN MAINT. & REPAIRS	-	-	650	1,250.00	650
57014	TRAVEL EXPENSE	-	-	350	-	350
57015	PAYROLL TAXES	170	177	188	184.92	192
57016	GREENLIGHT GAS	2,283	2,609	2,300	2,199.37	2,300
57017	ELECTRICITY	2,888	2,855	2,600	3,316.88	2,800
57021	EMC TRAVEL	-	-	200	-	200
57022	EMC TRAINING	-	-	200	20.00	200
57023	AUDIT	225	225	300	-	300
57033	EMERGENCY SUPPORT	17	-	400	232.75	400
<b>TOTAL FIRE:</b>		<b>\$ 25,807</b>	<b>\$ 26,179</b>	<b>\$ 27,628</b>	<b>\$ 27,620.96</b>	<b>\$ 27,882</b>

# CODE COMPLIANCE DEPARTMENT

## DEPARTMENT DESCRIPTION

The mission of the Code Compliance Department is to promote the health and safety of the citizens by ensuring that all applicable ordinances and state laws have been and are being followed. Additionally, the Code Compliance Department is responsible for Animal Control activities as well as Nuisance Abatement activities, including junked vehicle removal and tall grass/weed abatement.

This department funds one combination Code Compliance and Animal Control Officer. A viable Code Compliance Department will improve the aesthetics of the community while helping to maintain property values. Additionally, a strong Code Compliance Department will help us improve the fire insurance key rate discount.

## DEPARTMENT GOALS AND ACTION ITEMS FOR FY 2024-2025

**Goal:** Make building improvements to stay in compliance and adequate training for Code Compliance

**Goal:** Make any updates to the Code of Ordinances.

## SIGNIFICANT CHANGES IN THE FY 2024-2025 BUDGET

- Salary increase
- Necessary improvements to building

	Actual	Actual	Budget	Budget
	2021-2022	2022-2023	2023-2024	2024-2025
<b>PERSONNEL</b>				
Code Compliance/ Animal Control	1.00	1.00	1.00	1.00
Total Personnel Employees:	1.00	1.00	1.00	1.00

ACCT #	ACCOUNT NAME	Actual 2021-2022	Actual 2022-2023	Budget 2023-2024	Actual 2023-2024	Budget 2024-2025
57702	OVERTIME	\$ 459	\$ 1,340	\$ 1,000	1,643.40	\$ 1,000
57710	SALARY	21,034	21,634	31,350	23,164.63	36,700
57712	OFFICE SUPPLIES	85	-	125	73.56	150
57714	HEALTH & LIFE INSURANCE	4,385	5,678	12,556	2,900.11	12,200
57715	PAYROLL TAXES	1,641	1,757	2,400	1,896.86	2,810
57716	UNIFORMS/APPEAL	234	279	580	42.67	650
57717	MINOR APPARATUS/SM.TOOL	431	340	500	677.72	500
57718	CLEANING SUPPLIES	148	14	75	181.27	300
57719	GAS & OIL	2,717	2,438	2,750	2,007.01	2,800
57721	ORDINANCE CODIFICATION	-	644	500	1,365.00	1,150
57722	LIEN PROCESSING	52	376	500	33.00	400
57723	ATTORNEY FEES	10,409	8,062	2,000	216.50	2,000
57726	RETIREMENT	409	475	670	492.06	950
57727	MINOR SUPPLIES	74	90	120	209.02	200
57730	MOTOR VEHICLE MAINT.	1,387	143	800	3,931.08	800
57731	EQUIPMENT REPAIRS	17	-	250	1,147.90	200
57732	DUES	-	50	350	-	300
57733	MEETINGS/ TRAVEL EXPENSE	295	436	500	932.88	500
57734	TRAINING	103	1,000	800	945.00	1,000
57735	CELL PHONE	838	455	750	553.13	750
57736	POSTAGE	130	-	100	28.37	100
57737	COMPUTER MAINT. MONTHLY	1,520	1,361	1,550	1,201.50	1,550
57743	PROF SERVICES/ VETERINARY	240	431	400	1,941.45	700
57744	BUILDING IMPROVEMENTS	120	-	3,500	886.31	2,500
57745	CAGES	326	324	350	365.83	450
57746	CONTRACT MOWING	800	800	1,200	-	900
57747	CHEMICALS	10	16	150	60.01	150
57748	TRANQUILIZER GUN/AMMO	-	-	100	52.97	100
57749	FOOD FOR ANIMALS	226	220	320	143.12	350
57750	CONSUMABLES	-	-	160	4.88	160
57753	ELECTRICITY	51	119	125	139.55	130
57755	PRINTING EXPENSE	309	-	350	82.35	350
57756	SAFETY EQUIPMENT	-	9	200	-	100
57757	MONOFILL CONSTRUCTION	-	-	2,000	19.95	1,500
57758	ABATEMENT DEMO	-	23,000	5,000	-	2,000
<b>TOTAL CODE COMPLIANCE:</b>		<b>\$ 48,450</b>	<b>\$ 71,491</b>	<b>\$ 74,081</b>	<b>\$ 47,339.09</b>	<b>\$ 76,400</b>



# CITY HALL DEPARTMENT

## DEPARTMENT DESCRIPTION

The City Hall Department funds the comprehensive maintenance of the City Hall building. Additionally, expenses of general benefit to all city departments are funded here: telephone/internet service, utilities (electric and gas), copier lease, computer network maintenance, post office box rent, general office supplies and all expenses of the city's physical damage and general liability insurance. Neither salaries nor wages are paid from this department.

## DEPARTMENT GOALS AND ACTION ITEMS FOR FY 2024-2025

**Goal:** Make building improvements, security system, etc.

## SIGNIFICANT CHANGES IN THE FY 2024-2025 BUDGET

- Make renovations to City Hall.

ACCT # ACCOUNT NAME	Actual	Actual	Budget	Actual	Budget
	2021-2022	2022-2023	2023-2024	2023-2024	2024-2025
58012 HOUSEKEEPING SUPPLIES	\$ 187	\$ 135	\$ 300	160.96	\$ 200
58013 ELECTRICITY	2,503	2,453	2,300	2,806.91	2,300
58020 TELEPHONE & INTERNET	960	960	1,250	960.06	1,300
58021 GREENLIGHT GAS	1,282	1,173	2,500	1,019.75	2,000
58022 PEST CONTROL	705	590	650	540.00	700
58024 MINOR TOOLS & APPARATIS	-	66	200	356.72	300
58027 EMPLOYEE APPRECIATION EVENTS	3,489	2,537	3,500	3,317.21	3,000
58034 BUILDING MAINTENANCE	821	1,409	6,500	1,312.77	4,000
58037 EQUIPMENT RENTALS	262	252	400	189.00	300
58038 BEREAVEMENT	146	71	400	332.94	400
58039 HOUSEKEEPING	1,800	1,800	1,860	1,800.00	1,900
58041 COMPUTER EQUIPMENT	496	4,996	5,000	4,816.88	5,000
58044 POST OFFICE BOX RENT	130	140	150	12.00	160
58047 COPIER LEASE	2,069	2,069	2,070	2,131.68	2,100
58049 WEBSITE	-	2,016	2,000	1,554.00	2,000
58050 TOWER ELECTRICITY	-	71	-	587.12	500
58056 CONSUMABLES	638	682	600	629.99	500
58057 OFFICE SUPPLIES	2,934	2,812	3,000	3,857.87	3,000
58059 POSTAGE	5,451	6,077	5,585	5,932.04	6,200
58060 TMLIRP INSURANCE	65,943	69,154	72,500	76,985.86	79,000
58061 SAFETY EQUIPMENT	36	45	120	152.37	100
58062 SECURITY EQUIPMENT	35	-	350	-	350
58065 EQUIPMENT MAINTENANCE	250	-	350	-	300
58066 SERVICE MATS	956	-	-	-	-
<b>TOTAL CITY HALL:</b>	<b>\$ 91,093</b>	<b>\$ 99,508</b>	<b>\$ 111,585</b>	<b>\$ 109,456.13</b>	<b>\$ 115,610</b>

# LIBRARY DEPARTMENT

## DEPARTMENT DESCRIPTION

This department funds the Gabie Betts Burton Memorial Library. One full-time Librarian, one new position of Deputy-Librarian and 2 part-time library assistants are funded. Activities include providing six computers for public use, educational programs for all ages, and, of course, books and periodicals. Donly County also provides financial support for the library, the county contributes \$35,000 annually made in monthly payments.

## DEPARTMENT GOALS AND ACTION ITEMS FOR FY 2024-2025

**Goal:** Maintain books, programs and building for the community to have public access to books, internet, etc.

## SIGNIFICANT CHANGES IN THE FY 2024-2025 BUDGET

- Improvement to computer system.
- New position of Deputy Librarian

	Actual	Actual	Budget	Budget
	2021-2022	2022-2023	2023-2024	2024-2025
<b>PERSONNEL</b>				
Librarian	1.00	1.00	1.00	1.00
Deputy- Librarian	-	-	1.00	1.00
Library Assistant	3.00	3.00	2.00	2.00
<b>Total Personnel Employees:</b>	<b>4.00</b>	<b>4.00</b>	<b>4.00</b>	<b>4.00</b>

ACCT # ACCOUNT NAME	Actual	Actual	Budget	Actual	Budget
	2021-2022	2022-2023	2023-2024	2023-2024	2024-2025
58604 PART TIME SALARIES	\$ 22,712	\$ 21,952	\$ 31,085	26,835.43	\$ 41,000
58610 LIBRARIAN SALARY	34,500	34,590	36,160	28,430.39	36,500
58611 HOUSEKEEPING SUPPLIES	66	148	350	312.10	300
58612 OFFICE SUPPLIES	1,584	1,272	1,100	737.25	1,200
58613 ELECTRICITY	2,790	2,859	2,750	2,998.28	2,900
58614 HEALTH & LIFE INSURANCE	11	10	125	4.20	150
58615 PAYROLL TAXES	4,318	4,284	5,220	4,206.08	6,100
58616 CONSUMABLES	244	231	300	421.89	250
58619 MINOR APPARATUS/OFFICE SUPPLIES	247	269	450	262.11	450
58620 TELEPHONE & INTERNET	480	480	700	480.00	5,300
58621 GREENLIGHT GAS	1,444	1,431	1,700	1,231.64	1,700
58622 BOOKS	2,918	2,559	3,500	3,083.85	3,500
58624 DUES	136	75	220	232.00	200
58626 RETIREMENT	653	722	780	649.83	960
58632 HARRINGTON USER FEE	3,408	3,643	3,750	3,538.41	3,700
58634 COMPUTER MAINT. MONTHLY	1,563	1,404	1,550	1,201.50	1,600
58635 BOND	25	25	50	25.00	30
58637 TRAVEL & TRAINING	174	75	400	364.24	400
58647 PEST CONTROL	508	660	500	685.00	500
58650 SAFETY EQUIPMENT	24	45	100	45.00	100
58651 COMPUTER HARDWARE/SOFTWARE	386	227	3,060.92	2,560.92	400
58652 BUILDING MAINTENANCE	1,241	5,550	3,500	1,728.14	3,000
CASH OVER/ UNDER	100	-	-	-	-
<b>TOTAL LIBRARY:</b>	<b>\$ 79,532</b>	<b>\$ 82,511</b>	<b>\$ 97,350.92</b>	<b>\$ 80,033.26</b>	<b>\$ 110,240</b>

# ADMINISTRATION DEPARTMENT

## DEPARTMENT DESCRIPTION

The City of Clarendon has, by ordinance, created the position of City Administrator, the Council conducts long-range planning and establishes policies, and the City Administrator enforces those policies and manages the day-to-day operations of the City. The City Administrator is hired by and serves at the pleasure of the City Council.

The City Administrator is responsible for administration of all personnel, enforcement of all the City Council's policies, public relations, and is responsible for the efficient operation of all governmental operations and activities.

## DEPARTMENT GOALS AND ACTION ITEMS FOR FY 2024-2025

**Goal:** Present a fiscally sustainable annual budget to City Council for adoption that meets the needs of the City.

**Action Item:** Prepare an annual budget that controls expenditures and allocates revenue as directed by the City Council

**Goal:** Support the goals of the Mayor and City Council

**Action Item:** Researching innovative financial opportunities and meeting the challenges facing the City.

## SIGNIFICANT CHANGES IN THE FY 2024-2025 BUDGET

- Decrease in salary to meet other necessary needs for the budget.

	Actual	Actual	Budget	Budget
	2021-2022	2022-2023	2023-2024	2024-2025
<b>PERSONNEL</b>				
City Administrator	1.00	1.00	1.00	1.00
Consultant	-	-	1.00	-
<b>Total Personnel Employees:</b>	<b>1.00</b>	<b>1.00</b>	<b>2.00</b>	<b>1.00</b>

ACCT # ACCOUNT NAME	Actual	Actual	Budget	Actual	Budget
	2021-2022	2022-2023	2023-2024	2023-2024	2024-2025
58703 EXPENSE ACCOUNT	\$ 43	\$ 78	\$ 600	-	\$ 100
58709 ADMIN SEARCH	-	10,283	-	-	-
58710 SALARY	87,273	134,960	80,000	63,750.00	70,000
58711 VEHICLE MAINTENANCE	214	324	2,000	1,422.69	2,000
58712 CONSULTING FEE	-	-	14,000	11,542.78	-
58713 MINOR APPARATUS/OFFICE SUPPLIES	15	-	100	246.11	200
58714 HEALTH & LIFE INSURANCE	8,272	8,967	12,556	10,646.76	12,200
58715 PAYROLL TAXES	6,650	10,320	7,000	6,450.86	5,800
58716 PAYOUT VAC/SICK LEAVE	-	-	7,700	9,026.61	-
58717 LEGAL NOTICE	898	504	1,400	528.00	1,000
58718 COMPUTER MAINT. MONTHLY	1,520	1,361	1,550	1,201.50	1,500
58719 BUDGET NOTICES	189	189	120	-	190
58720 FUEL	936	648	1,250	942.77	1,200
58724 DUES/SUBSCRIPTIONS	191	25	125	305.00	200
58726 RETIREMENT	1,662	2,856	1,750	1,698.39	1,800
58737 MEETINGS/TRAVEL EXPENSE	839	-	600	862.89	900
58738 EDUCATION/TRAINING	1,310	111	700	1,076.50	900
58751 CELL PHONE	818	433	740	598.88	600
58752 TOYOTA TUNDRA	-	7,250	7,250	7,250.00	17,250
<b>TOTAL ADMINISTRATION:</b>	<b>\$ 110,830</b>	<b>\$ 178,309</b>	<b>\$ 139,441</b>	<b>\$ 117,549.74</b>	<b>\$ 115,840</b>

# PARKS DEPARTMENT

## DEPARTMENT DESCRIPTION

The mission of the Parks Department is to provide and maintain the outdoor recreational facilities of the City in a safe and attractive condition. Parks Department responsibilities include mowing, maintenance of playground equipment, and maintenance around the ball fields and the park restroom facilities.

Parks Department also maintains any repairs to the swimming pool, as needed.

Clarendon Park facilities include park area located between 6<sup>th</sup> and 7<sup>th</sup> Street, just east of Park Street.

## DEPARTMENT GOALS AND ACTION ITEMS FOR FY 2024-2025

**Goal:** Provide a safe and maintained park for citizens to enjoy

**Action Item:** Maintain and repair any playground equipment

## SIGNIFICANT CHANGES IN THE FY 2024-2025 BUDGET

- Walk Bridge Repair
- Paid off Rolling Stock Chevy Pickup
- Make park improvements

	Actual	Actual	Budget	Budget
	2021-2022	2022-2023	2023-2024	2024-2025
<b>PERSONNEL</b>				
Park/Pool Attendent	1.00	1.00	1.00	1.00
Park Attendent (Seasonal)	1.00	1.00	1.00	1.00
<b>Total Personnel Employees:</b>	<b>2.00</b>	<b>2.00</b>	<b>2.00</b>	<b>2.00</b>

ACCT # ACCOUNT NAME	Actual	Actual	Budget	Actual	Budget
	2021-2022	2022-2023	2023-2024	2023-2024	2024-2025
59001 SALARIES	\$ 29,251	\$ 30,836	\$ 32,100	32,239.52	\$ 34,500
59002 SAFETY EQUIPMENT	9	34	150	178.72	150
59003 CHEMICALS/HERBICIDE/ PESTICIDE	85	195	400	51.97	200
59007 TEMPORARY/ SUMMER HELP	6,332	9,440	6,500	-	4,000
59010 UNIFORMS/ APPAREL	301	528	400	613.82	650
59011 SMALL TOOLS	247	471	750	372.62	700
59012 CONSUMABLES	168	49	175	36.98	180
59013 FUEL & OIL	1,406	1,869	1,400	2,040.18	1,400
59014 HEALTH & LIFE INSURANCE	8,477	9,903	12,556	11,331.64	12,200
59015 PAYROLL TAXES	2,835	3,040	2,950	2,422.85	3,100
59016 RESTROOM MAINTENANCE	58	254	350	34.96	300
59017 EQUIPMENT/ PARTS	867	1,986	600	1,398.57	700
59021 WEEDEATER	160	-	250	-	250
59022 BENCH	-	-	1,200	13.98	500
59026 RETIREMENT	586	644	670	631.11	690
59027 PROFESSIONAL SERVICES	1,209	532	600	-	600
59028 CHEVY PICKUP	4,101	4,000	4,000	4,000.00	-
59029 VEHICLE MAINTENANCE	100	326	450	802.78	500
59030 WALK BRIDGE REPAIR	192	-	700	-	700
<b>TOTAL PARKS:</b>	<b>\$ 56,384</b>	<b>\$ 64,107</b>	<b>\$ 66,201</b>	<b>\$ 56,169.70</b>	<b>\$ 61,320</b>



# POOL DEPARTMENT

**DEPARTMENT DESCRIPTION**

The swimming pool was constructed by participating in the Local Grant Program from the Texas Parks & Wildlife. With the help from generous foundations such as The Don and Sybil Harrington Foundation, generous gifts, and public funds, the project was completed and opened on Memorial Day weekend 2021.

**DEPARTMENT GOALS AND ACTION ITEMS FOR FY 2024-2025**

**Goal:** Provide a safe and enjoyable environment regarding swimming pool.

**Action Item:** Maintain and enforce safety

**SIGNIFICANT CHANGES IN THE FY 2024-2025 BUDGET**

- Any upgrades that are needed

	Actual	Actual	Budget	Budget
	2021-2022	2022-2023	2023-2024	2024-2025
<b>PERSONNEL</b>				
Pool Manager	1.00	1.00	1.00	1.00
Assistant Manager	1.00	2.00	2.00	2.00
Lead Lifeguards	2.00	2.00	2.00	2.00
Lifeguards	9.00	8.00	8.00	8.00
<b>Total Personnel Employees:</b>	<b>13.00</b>	<b>13.00</b>	<b>13.00</b>	<b>13.00</b>

ACCT #	ACCOUNT NAME	Actual	Actual	Budget	Actual	Budget
		2021-2022	2022-2023	2023-2024	2023-2024	2024-2025
59200	TEMPORARY SUMMER HELP	\$ 31,095	\$ 29,575	\$ 39,710	31,311.86	\$ 40,000
59210	TRAINING MAINTENANCE	40	320	500	-	500
59211	TRAINING LIFEGUARDS	766	-	1,000	1,747.50	1,000
59213	UNIFORMS	649	1,210	700	1,582.54	1,000
59215	PAYROLL TAXES	2,379	2,262	3,040	2,395.43	3,100
59216	CASH DRAWER OVER/UNDER	-	-	-	75.00	-
59220	CLEANING SUPPLIES	754	212	500	601.82	500
59230	CONCESSIONS	3,276	2,396	3,500	1,750.83	3,500
59240	CHEMICALS	8,513	4,702	5,500	5,517.93	5,500
59241	ELECTRICITY	4,698	5,232	4,700	3,482.45	5,000
59242	TELEPHONE	307	307	700	306.72	400
59243	GREENLIGHT GAS	829	133	-	-	-
59250	RESTROOM MAINTENANCE	87	120	400	63.27	200
59251	POOL PAINT	-	-	-	1,112.91	1,300
59255	EQUIPMENT/ PARTS	5,088	9,283	1,000	1,420.79	1,000
59256	OFFICE SUPPLIES	-	-	250	133.08	250
59259	CONSUMABLES	188	147	800	80.66	334
59262	POOL FURNITURE	2,920	-	1,500	199.80	500
	LANDSCAPING/SOD	-	-	-	-	-
	PAVING PARKING LOT	-	-	-	-	-
	SIDEWALK/ADA RAMP	-	-	-	-	-
	DONOR RECOGNITION	400	-	-	-	-
<b>TOTAL POOL:</b>		<b>\$ 61,989</b>	<b>\$ 55,899</b>	<b>\$ 63,800</b>	<b>\$ 51,782.59</b>	<b>\$ 64,084</b>

## **DEBT SERVICE/ TRANSFER DEPARTMENT (GENERAL FUND)**

### **DEPARTMENT DESCRIPTION**

Of the 2.00% sales tax which is collected in favor of the City of Clarendon but is passed through, below is the percentage:

- 1.25%- City of Clarendon
- .25%- Street Maintenance
- .5%- Clarendon Economic Development Corporation

Transfers from General Fund to other funds go through this department.

### **SIGNIFICANT CHANGES IN THE FY 2024-2025 BUDGET**

- General Fund will transfer portion of Surplus Sales to Rolling Stock for the purchase of a 2023 Hydrovac for the Wastewater Department.

ACCT # ACCOUNT NAME	Actual	Actual	Budget	Actual	Budget
	2021-2022	2022-2023	2023-2024	2023-2024	2024-2025
59705 TRANSFER TO EDC	\$ 125,566	\$ 123,256	\$ 120,750	137,926.58	\$ 128,000
59706 TRANS. TO COMM. DEVELOPMENT	-	17,802	-	-	-
59708 TRANS. TO MUNICIPAL COURT LCF	940	1,522	450	1,252.89	500
59709 TRANS. TO TEXPOOL	2,168,831	400,000	-	303,010.00	-
59711 TRANS. TO AIRPORT MX FUND	2,840	-	-	15,503.00	-
59712 TRANS. TO STREET MX FUND	62,783	187,776	60,375	65,631.16	62,000
59715 TRANS. TO AMER RELIEF ACT FUND	221,525	-	-	-	-
59717 TRANS. TO DRP- CITY MATCH	-	15,875	-	-	68,860
TRANS. TO CD	-	-	-	-	-
TRANS. TO POOL CONSTRUCTION	-	-	-	-	-
<b>TOTAL DEBT/SERVICE/TRANSFER:</b>	<b>\$ 2,582,485</b>	<b>\$ 746,231</b>	<b>\$ 181,575</b>	<b>\$ 523,323.63</b>	<b>\$ 259,360</b>

# WATER DEPARTMENT

## DEPARTMENT DESCRIPTION

The mission of the Water Department is to distribute potable water to the residential and commercial customers of the City of Clarendon. Water responsibilities include storing and distributing treated water which is produced by Greenbelt Municipal and Industrial Water Authority. Related responsibilities include water line installation and repair as well as fire hydrant installation and maintenance. This department also installs, replace water infrastructure, and reads water meters.

## DEPARTMENT ACHIEVEMENTS DURING FY 2024-2025

**Goal:** Protect the health of citizens by frequent inspections of water quality  
**Action Item:** Collect bacteriological samples at various locations of the distribution system.

**Goal:** Ensure optimal operating conditions are maintained  
**Action Item:** Flush every fire hydrant in the system twice annually.

## SIGNIFICANT CHANGES IN THE FY 2024-2025 BUDGET

- Water System Improvement to the distribution system.
- Capital Improvement to pay partial payment for 2023 Hydrovac
- In the past, 66% of the Public Works Director salary came from the water department, water department will fully salary this position.

	Actual	Actual	Budget	Budget
<b>PERSONNEL</b>	<b>2021-2022</b>	<b>2022-2023</b>	<b>2023-2024</b>	<b>2024-2025</b>
Public Works Director	0.50	0.50	0.50	1.00
Assistant Public Works Director	1.00	1.00	1.00	1.00
Water Employees	2.00	2.00	1.00	1.00
Total Employees (Full-Time Equivalents)	3.50	3.50	2.50	3.00

ACCT # ACCOUNT NAME	Actual 2021-2022	Actual 2022-2023	Budget 2023-2024	Actual 2023-2024	Budget 2024-2025
51002 OVERTIME	\$ 654	\$ 1,741	\$ 3,500	2,334.00	\$ 3,500
51005 ENGINEERING/ PROF. SERV.	-	1,713	2,000	90.00	2,000
51010 SUPERVISORY SALARY	41,165	41,454	45,333	46,676.63	71,100
51011 SALARIES	40,503	44,168	61,915	47,376.09	65,000
51013 ELECTRICITY	595	868	1,000	944.02	1,000
51014 HEALTH & LIFE INSURANCE	9,922	12,920	31,515	12,084.30	36,000
51015 PAYROLL TAXES	6,166	6,595	8,000	7,283.72	10,400
51016 UNIFORMS	950	1,485	1,200	1,967.46	1,800
51017 WATER PURCHASED	245,296	202,128	282,000	208,698.90	252,000
51018 WATER SAMPLING	2,269	2,826	3,300	4,660.55	3,100
51019 GAS & OIL	4,332	4,132	4,250	3,441.90	4,400
51020 CELL/TELEPHONE/INTERNET	1,433	1,412	1,400	1,256.30	1,500
51021 GREENLIGHT GAS	1,258	1,437	1,700	1,380.63	1,600
51022 PIPE & FITTINGS	10,955	15,294	20,000	19,212.63	20,000
51023 VEHICLE MAINT.	412	477	2,200	91.09	2,000
51024 HYDRANTS & VALVES	685	-	2,000	32.50	2,000
51026 RETIREMENT	1,561	1,825	2,300	1,880.43	3,500
51027 TIRES	1,739	953	2,500	170.88	2,000
51028 METERS & BOXES	2,156	7,477	4,000	5,916.77	5,000
51029 SAFETY EQUIPMENT	423	152	750	514.63	500
51030 TANK INSPECTIONS	1,586	-	1,600	5.99	1,600
51032 CONSUMABLES	45	185	400	48.95	200
51035 DUES/LICENSES/ CERT.	172	425	2,000	596.75	1,500
51037 MEETING/ TRAVEL EXP.	116	17	1,500	13.50	1,500
51040 SMALL TOOLS	504	259	700	649.45	700
51043 MAJOR TOOL MAINT.	550	3,290	2,500	485.98	3,000
51044 EQUIPMENT MAINT.	309	1,964	2,500	1,496.07	2,000
51045 BUILDING MAINT.	48	67	1,200	202.55	1,500
51050 EQUIPMENT RENTALS	221	247	1,200	247.64	500
51051 TCEQ INSP./FEES	2,303	2,303	2,500	2,303.00	2,500
51054 TRAINING/SCHOOLS	795	826	2,000	817.50	2,000
51055 FRONTEND LOADER	-	-	10,000	10,000.00	-
51061 AUTO-READ METER SUPP.	-	2,437	2,500	2,437.43	2,600
51071 COMPUTER MONTHLY MAINT.	760	681	775	601.08	780
51075 CASH OVER/UNDER	(74)	(6)	100	-	50
51076 HYDRO- VAC 2011	3,278	3,278	3,278	3,278.00	-
TAPPING TOOL	2,233	-	-	-	-
JET MACHINE 2023	-	-	-	-	10,000
<b>TOTAL WATER:</b>	<b>\$ 385,320</b>	<b>\$ 365,030</b>	<b>\$ 515,616</b>	<b>\$ 389,197.32</b>	<b>\$ 518,830</b>

# WASTEWATER DEPARTMENT

## DEPARTMENT DESCRIPTION

The mission of the Wastewater Department is to protect the public health by operating and maintaining the collection, treatment, and disposal of wastewater in accordance with all local, state, and federal regulations.

## DEPARTMENT ACHIEVEMENTS DURING FY 2024-2025

**Goal:** Protect the health of citizens by frequent inspections of wastewater discharge  
**Action Item:** Collect bacteriological samples of wastewater discharge.

**Goal:** Ensure compliance with all wastewater regulations  
**Action Item:** Maintain wastewater treatment plant operations to ensure they met or exceeded TCEQ and EPA standards.

## SIGNIFICANT CHANGES IN THE FY 2024-2025 BUDGET

- Maintain new lift station that was build using CDBG funding.
- City Match for potential grant recipient for the CDBG- 2024 Community Development (CD) Program.
- Bid for new fencing around new lift station that was built
- In the past, 34% of the Public Works Director salary came from the wastewater department, water department will fully salary this position.

	Actual	Actual	Budget	Budget
	2021-2022	2022-2023	2023-2024	2024-2025
<b>PERSONNEL</b>				
Public Works Director	0.50	0.50	0.50	-
Wastewater Employee	1.00	1.00	1.00	1.00
Total Employees (Full-Time Equivalents)	1.50	1.50	1.50	1.00

ACCT # ACCOUNT NAME	Actual 2021-2022	Actual 2022-2023	Budget 2023-2024	Actual 2023-2024	Budget 2024-2025
51502 OVERTIME	\$ 1,055	\$ 1,482	\$ 1,250	2,067.60	\$ 1,300
51505 ENGINEERING/ PROF. SERV.	-	1,713	2,000	7.00	2,000
51510 SUPERVISORY SALARY	20,275	20,418	22,666	22,990.07	-
51511 SALARIES	29,783	28,483	30,000	29,923.20	32,000
51513 ELECTRICITY	1,023	1,106	1,300	1,337.26	1,200
51514 HEALTH & LIFE INSURANCE	9,251	11,130	14,755	13,175.44	12,200
51515 PAYROLL TAXES	3,218	3,778	4,025	4,129.79	2,450
51516 UNIFORMS	630	749	925	998.77	1,150
51519 GAS & OIL	3,752	4,167	3,600	3,619.68	3,900
51520 CELL/TELEPHONE/INTERNET	1,106	1,068	1,300	1,267.75	1,300
51521 GREENLIGHT GAS	1,258	1,437	1,800	1,380.67	1,500
51522 PIPE & FITTINGS	2,162	3,782	5,000	3,184.55	4,000
51523 MOTOR VEHICLE MAINT.	840	1,066	1,500	1,544.53	1,500
51526 RETIREMENT	936	1,052	1,250	1,076.57	850
51527 TIRES	1,717	1,221	1,700	2,458.75	1,800
51529 SAFETY EQUIPMENT	769	336	1,000	242.74	500
51532 CONSUMABLES	113	89	300	193.26	200
51535 DUES/LICENSES/ CERT.	111	285	1,000	1,131.73	800
51536 CHEMICAL	1,454	685	1,700	590.97	1,500
51537 MEETING/ TRAVEL EXP.	-	-	1,000	-	1,000
51540 SMALL TOOLS	673	498	600	407.78	600
51543 MAJOR TOOL MAINT.	1,504	4,458	4,000	1,504.22	4,000
51544 EQUIPMENT MAINT.	697	5,377	3,000	5,800.91	4,000
51545 BUILDING MAINT.	-	-	700	-	300
51546 LIFT STATION MAINT.	397	725	1,200	692.89	5,000
51547 MANHOLD MAINT.	415	840	700	1,363.88	900
51551 TCEQ INSP./FEES	1,250	1,250	1,350	1,250.00	1,300
51552 WASTEWATER SAMPLING	2,709	2,302	2,000	2,478.00	2,500
51554 TRAINING/SCHOOLS	(396)	525	1,000	30.00	1,000
51555 FRONTEND LOADER	-	-	10,000	10,000.00	-
51562 PUMP/LIFT STATION EQUIP.	1,697	3,988	2,200	321.98	2,500
51569 CDBG MATCH	-	21,358	55,000	61,709.00	55,000
51571 COMPUTER MAINT. MONTHLY	760	681	775	601.02	800
51576 HYDRO- VAC 2011	3,278	3,278	3,278	3,278.00	-
R.S. 2013 1500 CHEVY	4,333	-	-	-	-
DISCHARGE TOTALIZER	2,847	-	-	-	-
R.S. JET MACHINE 2023	-	-	-	-	15,000
<b>TOTAL WASTEWATER:</b>	<b>\$ 99,617</b>	<b>\$ 129,327</b>	<b>\$ 183,874</b>	<b>\$ 180,758.01</b>	<b>\$ 164,050</b>



## **DEBT SERVICE/TRANSFER DEPARTMENT (ENTERPRISE FUND)**

### **DEPARTMENT DESCRIPTION**

This department funds the service of any Revenue Bonds which might be issued to fund any Enterprise Fund Improvement. Also included in this department is the transfer of money to the General Fund as a "Management Fee", it is reasonable to compensate the General Fund for management service which benefit the Enterprise Fund but which are paid from the General Fund.

The Water Tank Repair Fund is for any repairs needed to the water tank. Any remaining money should be put in a CD or TexPool at the end of the year.

USDA loan payments reflect revenue collected from the \$10.00 per connection water rate increase, this is depending on how the USDA project advances. These funds are transferred monthly to TexPool investments.

ACCT #	ACCOUNT NAME	Actual 2021-2022	Actual 2022-2023	Budget 2023-2024	Actual 2023-2024	Budget 2024-2025
56702	TRANS.- WATER TANK MX	\$ 8,000	\$ 8,000	\$ 8,000	8,000.00	\$ 8,000
56703	TRANS.- GENERAL FUND	101,000	95,000	140,000	140,000.00	140,000
56706	TRANS.- TEXPOOL				24,860.00	
56707	TRANS.- USDA DEBT SCV	100,300	99,010	97,850	73,870.00	101,500
<b>Debt Service/ Transfer Total:</b>		<b>\$ 209,300</b>	<b>\$ 202,010</b>	<b>\$ 245,850</b>	<b>\$ 246,730.00</b>	<b>\$ 249,500</b>

# **OTHER OBLIGATED FUNDS**

## Hotel Occupancy Tax

### DEPARTMENT DESCRIPTION

The Motel Bed Tax is 7% of the revenue generated from local hotels and motels. They are required by law to pay quarterly. The Best Western and Western Skies are the only Hotels in operations at this time. The money is then paid out to the Clarendon EDC and Clarendon Chamber of Commerce.

During the Fiscal Year 2012-2013, an Ordinance was adopted by the City Council to give all Motel Bed Tax revenue to the Clarendon EDC for promotion and tourism expenses.

During the Fiscal Year 2014-2015, an Ordinance was adopted by the City Council to give 75% of the HOT Funds to the Clarendon EDC and 25% to the Clarendon Chamber of Commerce for promotional and tourism expenses.

During the Fiscal Year 2016-2017, the Publicity and Tourism Agreement with the Clarendon EDC was amended to obligate \$27,500.00 per year for Certificate of Obligation debt service for 20 years. These funds are derived from the 75% of HOT proceeds designated for the Clarendon EDC.

Acct. No. Classification	Actual 2021-2022	Actual 2022-2023	Budget 2023-2024	Actual 2023-2024	Budget 2024-2025
43400 HOTEL OCCUPANCY TAX	\$ 126,130	\$ 131,526	\$ 120,050	\$ 126,884.20	\$ 127,000
43404 CARRYOVER	80,393	21,000	74,592	74,592.00	21,000
44400 INTEREST	186	524	375	381.53	200
<b>Revenue Total:</b>	<b>\$ 206,709</b>	<b>\$ 153,050</b>	<b>\$ 195,017</b>	<b>\$ 201,857.73</b>	<b>\$ 148,200</b>
59801 CERTIFICATE OF OBLIGATION	26,267	26,725	27,500	27,145.20	27,000
59810 75% CEDC ADV & PROMOTION	67,097	71,144	61,700	67,663.16	71,500
59820 25% CHAMBER OF COMMERCE	31,532	32,881	30,850	31,721.04	30,000
59821 CARRYOVER TO CEDC	-	-	-	54,969.62	-
<b>Expense Total:</b>	<b>\$ 124,896</b>	<b>\$ 130,750</b>	<b>\$ 120,050</b>	<b>\$ 181,499.02</b>	<b>\$ 128,500</b>
<b>Balance Deficit:</b>	<b>\$ 81,813</b>	<b>\$ 22,300</b>	<b>\$ 74,967</b>	<b>\$ 20,358.71</b>	<b>\$ 19,700</b>

## Rolling Stock Fund

### DEPARTMENT DESCRIPTION

On March 24, 2014, City Council approved the creation of a Rolling Stock Fund with Ordinance No. 429. This fund is a reserve fund specifically for purchasing rolling stock. The department receiving the stock will make annual payments back to this fund to be used for future Rolling Stock purchases.

Acct. No.	Classification	Actual 2021-2022	Actual 2022-2023	Budget 2023-2024	Actual 2023-2024	Budget 2024-2025
43704	JET MACHINE/FEL	0	0	0	40,000	25,000
43711	TRUCK- PARK	4,000	4,000	3,995	4,000	-
43712	HYDRO VAC	9,834	9,834	9,834	9,834	-
43713	TOYOTA TUNDRA- ADMIN	-	7,250	7,250	7,250	17,250
43802	CARRY OVER	5	-	45,250	45,250	-
43805	TRANSFER FROM TEXPOOL	-	-	200,000	-	-
44400	INTERSET	26	227	267	330.61	250
	TRUCK 2013 F250-WASTEWATER	4,333	-	-	-	-
	JOHN DEERE TRACTOR 2016- STREET	3,939	-	-	-	-
<b>Revenue Total:</b>		<b>\$ 22,137</b>	<b>\$ 21,311</b>	<b>\$ 266,596</b>	<b>\$ 106,664.61</b>	<b>\$ 42,500</b>
51211	FRONTEND LOADER	-	-	200,000	-	-
	TRUCK- PARK \$11,995	-	-	-	-	-
	HYDRO VAC 2011-\$29,500	-	-	-	-	-
	TOYOTA TUNDRA 2019- ADMIN	-	-	-	-	7,250
51212	JET MACHINE 2023- \$68,932	-	-	-	68,932	35,000
51213	TRANSFER TO POOL	-	-	-	37,500	-
<b>Expense Total:</b>		<b>\$ -</b>	<b>\$ -</b>	<b>\$ 200,000</b>	<b>\$ 106,432.00</b>	<b>\$ 42,250</b>
<b>Balance Deficit:</b>		<b>\$ 22,137</b>	<b>\$ 21,311</b>	<b>\$ 66,596</b>	<b>\$ 232.61</b>	<b>\$ 250.00</b>

## Airport Maintenance

### DEPARTMENT DESCRIPTION

The Airport Maintenance was created in FY 2018-2019 to fund Airport Improvements through Grants and donations at Bass Field/ Smiley Johnson Airport, a municipal airport owned and maintained by the City of Clarendon.

On November 13, 2018, the Donley County Commissioners Court appointed Chancy Cruse and Chris Schollenbarger to the Clarendon-Donley County Joint Airport Zoning Board. On November 15, 2018, the Clarendon City Council appointed John Morrow and Bright Newhouse III to the Clarendon-Donley County Joint Airport Zoning Board.

The Clarendon-Donley County Joint Airport Zoning Board was reorganized on February 28, 2019 through Ordinance No. 484, an amendment to the original Ordinance No. 290.

On April 2, 2019 Chris Schollenbarger was appointed Chairman of the Clarendon-Donley County Joint Airport Zoning Board. Machiel Covey was appointed as Secretary to the board and fifth member of the Clarendon-Donley County Joint Airport Zoning Board. In August 2022, Bright Newhouse III resigned from the board.

Acct. No.	Classification	Actual 2021-2022	Actual 2022-2023	Budget 2023-2024	Actual 2023-2024	Budget 2024-2025
45601	DONATIONS	\$ -	\$ -	\$ -		\$ -
45602	TRANSFER FROM TEXPOOL	-	-	-	3,000	-
45603	RAMP GRANT REIMBURSEMENT	2,840	-	-	12,503.00	-
45610	INTEREST	19	37	-	55.24	-
45611	CARRYOVER	3,000	6,100		79.72	-
<b>Revenue Total:</b>		<b>\$ 5,859</b>	<b>\$ 6,137</b>	<b>\$ -</b>	<b>\$ 15,637.96</b>	<b>\$ -</b>
55601	STRIPING	-	6,100	-	-	-
55602	RADIO & LIGHTS		-	-	10,642.17	-
	WIND SOCK SYSTEM IMPROVEMENTS	5,681	-	-	-	-
55605	BEACON	-	-	-	4,750.00	-
<b>Expense Total:</b>		<b>\$ 5,681</b>	<b>\$ 6,100</b>	<b>\$ -</b>	<b>\$ 15,392.17</b>	<b>\$ -</b>
<b>Balance Deficit:</b>		<b>\$ 178</b>	<b>\$ 37</b>	<b>\$ -</b>	<b>\$ 245.79</b>	<b>\$ -</b>

## Municipal Court Local Consolidation Fee Fund

### DEPARTMENT DESCRIPTION

The municipal treasurer is required to allocate the \$14 to four separate funds or accounts outlined below, based on percentages in the statute, and maintain that individual fund or account. The money in the fund or account may only be used for the purposes provided by law (Section 134.151(a), Local Government Code).

**Municipal Court Building Security Fund** Article 102.017, Code of Criminal Procedure, 35%, \$4.90. May only be used for security personnel, services, and items related to buildings that house the operation of municipal court. A non-exhaustive list of potential uses is included in Article 102.017(c), Code of Criminal Procedure.

**Local Truancy Prevention and Diversion Fund** Section 134.156, Local Government Code, 35.7143%, \$5.00. May only be used to finance the salary, benefits, training, travel expenses, office supplies, and other necessary expenses relating to the position of juvenile case manager. Money may not be used to supplement the income of an employee whose primary role is not juvenile case manager.

**Municipal Court Technology Fund** Article 102.0172, Code of Criminal Procedure, 28.5714%, \$4.00. May only be used to finance the purchase of or to maintain technological enhancements for a municipal court. A non-exhaustive list of potential uses is included in Article 102.0172(b), Code of Criminal Procedure.

**Municipal Jury Fund** Section 134.154, Local Government Code 0.7143%, \$0.10, May only be used by municipality to fund juror reimbursements and otherwise finance jury services.

Acct. No.	Classification	Actual 2021-2022	Actual 2022-2023	Budget 2023-2024	Actual 2023-2024	Budget 2024-2025
42000	MUNICIPAL CT. LOCAL CONS. FEE	\$ 1,037	\$ 1,552	\$ 1,420	\$ 1,252.89	\$ 1,420
42001	CARRYOVER	-	-	5,891		5,891
<b>Revenue Total:</b>		<b>\$ 1,037</b>	<b>\$ 1,552</b>	<b>\$ 7,311</b>	<b>\$ 1,252.89</b>	<b>\$ 7,311</b>
56512	BUILDING SECURITY	-	-	2,559	-	2,559
56538	TECH FUND	-	-	2,089	-	2,089
56540	TRUENCY PREVENTION	-	-	2,611	-	2,611
56550	JURY FUND	-	-	52	-	52
<b>Expense Total:</b>		<b>\$ -</b>	<b>\$ -</b>	<b>\$ 7,311</b>	<b>\$ -</b>	<b>\$ 7,311</b>
<b>Balance Deficit:</b>		<b>\$ 1,037</b>	<b>\$ 1,552</b>	<b>\$ -</b>	<b>\$ 1,252.89</b>	<b>\$ -</b>



## Community Development Block Grant and Downtown Revitalization Project

### DEPARTMENT DESCRIPTION

This fund is a reserve fund specifically for the Downtown Revitalization Project.

Acct. No. Classification	Actual 2021-2022	Actual 2022-2023	Budget 2023-2024	Actual 2023-2024	Budget 2024-2025
42900 CDBG GRANT FUNDS	\$ -	\$ 261,787	\$ 365,000	\$ 76,674.15	\$ 500,000
42903 CITY MATCH	-	32,025	63,000	53,992.92	98,860
<b>Revenue Total:</b>	<b>\$ -</b>	<b>\$ 293,812</b>	<b>\$ 428,000</b>	<b>\$ 130,667.07</b>	<b>\$ 598,860</b>
58623 CONSTRUCTION	-	227,187	365,000	101,042.07	453,000
58624 ENGINEERING	-	38,500	-	10,000	32,000
58625 ADMINISTRATION FEE	-	28,125	-	19,625	15,000
58626 CITY MATCH	-	-	63,000		98,860
<b>Expense Total:</b>	<b>\$ -</b>	<b>\$ 293,812</b>	<b>\$ 428,000</b>	<b>\$ 130,667.07</b>	<b>\$ 598,860</b>
<b>Balance Deficit:</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>



## Community Development Block Grant Wastewater

### DEPARTMENT DESCRIPTION

This fund is a reserve fund specifically for the Community Development (CD) Program.

Acct. No. Classification	Actual 2021-2022	Actual 2022-2023	Budget 2023-2024	Actual 2023-2024	Budget 2024-2025
40100 CDBG GRANT FUNDS	\$ -	\$ -	\$ -	\$ 310,708.00	\$ 500,000
40101 CITY MATCH	-	-	-	51,154.31	25,000
<b>Revenue Total:</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 361,862.31</b>	<b>\$ 525,000</b>
54012 CONSTRUCTION	-	-	-	332,712.31	453,000
54017 ENGINEERING	-	-	-	16,900.00	32,000
54023 PROFESSIONAL SERVICES	-	-	-	12,250.00	15,000
58626 CITY MATCH	-	-	-	-	25,000
<b>Expense Total:</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 361,862.31</b>	<b>\$ 525,000</b>
<b>Balance Deficit:</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

## USDA Debt Service Fund

### DEPARTMENT DESCRIPTION

This fund was approved and created in FY 2017-2018 to make the annual Debt Service payment and the bi-annual Interest payment to USDA.

*\*Funds held in Texpool from \$10 per water connection.*

Acct. No.	Classification	Actual 2021-2022	Actual 2022-2023	Budget 2023-2024	Actual 2023-2024	Budget 2024-2025
43701	REVENUES	\$ 100,300	\$ 99,010	\$ 97,800	\$ 73,870.00	\$ 100,000
43702	TRANSFER FROM I&S	\$ 5,112	\$ 3,080	\$ 2,400	\$ 3,600.00	\$ 2,400
43703	CARRY OVER	-	13,000	202,114	95,764.50	-
44400	INTEREST	210	566	-	906.96	500
<b>Revenue Total:</b>		<b>\$ 105,622</b>	<b>\$ 115,656</b>	<b>\$ 302,314</b>	<b>\$ 174,141.46</b>	<b>\$ 102,900</b>
58101	USDA DEBT SERVICE PYMT	99,700	99,687	102,000	99,650.00	102,000
<b>Expense Total:</b>		<b>\$ 99,700</b>	<b>\$ 99,687</b>	<b>\$ 102,000</b>	<b>\$ 99,650</b>	<b>\$ 102,000</b>
<b>Balance Deficit:</b>		<b>\$ 5,922</b>	<b>\$ 15,969</b>	<b>\$ 200,314</b>	<b>\$ 74,491</b>	<b>\$ 900</b>

## American Relief Act Fund

### DEPARTMENT DESCRIPTION

Funding received through the Texas Department of Emergency Management for improvements to water, wastewater, or broadband connectivity. Updated guidance amended allows all funds to be utilized for governmental services.

Acct. No.	Classification	Actual 2021-2022	Actual 2022-2023	Budget 2023-2024	Actual 2023-2024	Budget 2024-2025
49300	TRANSFER FROM TEXPOOL	\$ 221,526	\$ 137,750		\$ 304,750.00	\$ -
49305	INTEREST	-	12		\$ 99.69	-
49306	CARRY OVER	225	-	225	238.04	-
<b>Revenue Total:</b>		<b>\$ 221,751</b>	<b>\$ 137,762</b>	<b>\$ 225</b>	<b>\$ 305,087.73</b>	<b>\$ -</b>
59300	TRANSFER TO TX POOL CIP FUND	221,256	-	-	-	-
59302	CONSTRUCTION	-	137,750		111,998.73	
59303	CATERPILLAR LOADER	-	-		173,089.00	
59304	ADMINISTRATIVE SERVICES	-	-		20,000.00	
<b>Expense Total:</b>		<b>\$ 221,256</b>	<b>\$ 137,750</b>	<b>\$ -</b>	<b>\$ 305,087.73</b>	<b>\$ -</b>
<b>Balance Deficit:</b>		<b>\$ 495</b>	<b>\$ 12</b>	<b>\$ 225</b>	<b>\$ -</b>	<b>\$ -</b>

## Interest and Sinking Fund

### DEPARTMENT DESCRIPTION

The Interest and Sinking Fund tracks the revenues from the “Debt” component of the City’s Ad Valorem Tax, which are collected to pay on specific debts.

A CD was created in 2015 with the revenue from the raw water sales and the General Fund reserve for the 2018-2019 Tax Note & Bond balloon payments. Revenue from raw water sales were moved to the Enterprise Fund in the 2016-2017 FY.

The final Tax Notes & Bond payment was paid in February 2019.

Reserves from this account will be applied to the USDA Bond payment.

Acct. No.	Classification	Actual 2021-2022	Actual 2022-2023	Budget 2023-2024	Actual 2023-2024	Budget 2024-2025
41201	PROPERTY TAX	\$ 4,477	\$ 3,081	\$ 2,200	\$ 3,478.24	\$ 2,200
	CARRYOVER	\$ 850	\$ -	\$ -	\$ 125	\$ -
<b>Revenue Total:</b>		<b>\$ 5,327</b>	<b>\$ 3,081</b>	<b>\$ 2,200</b>	<b>\$ 3,603.24</b>	<b>\$ 2,200</b>
59550	MOVE TO USDA DEBT FUND	5,112	3,080	2,200	3,602.00	2,200
<b>Expense Total:</b>		<b>\$ 5,112</b>	<b>\$ 3,080</b>	<b>\$ 2,200</b>	<b>\$ 3,602.00</b>	<b>\$ 2,200</b>
<b>Balance Deficit:</b>		<b>\$ 215</b>	<b>\$ 1</b>	<b>\$ -</b>	<b>\$ 1.24</b>	<b>\$ -</b>

## Street Maintenance Fund

### DEPARTMENT DESCRIPTION

The Street Maintenance Department was created in the 2019/2020 FY to fund Street Improvements through the 2% Sales Tax. An election was held in May 2019 and the citizens voted to approve the reallocation of sales tax revenue;

This revenue may only be used on existing streets at the time of election and will expire four years after it begins to levy taxes (10/01/2019) for street maintenance purposes if the city does not hold a tax reauthorization election.

Acct. No.	Classification	Actual 2021-2022	Actual 2022-2023	Budget 2023-2024	Actual 2023-2024	Budget 2024-2025
49601	SALES TAX REVENUE	\$ 79,028	\$ 61,628	\$ 60,375	\$ 65,631.16	\$ 65,000
49603	TRANSFER FROM CIP-GF	0	126,148	-	-	-
49609	INTEREST	74	197	-	675.80	-
49620	CARRYOVER	0	57,502	-	46,542.58	-
<b>Revenue Total:</b>		<b>\$ 79,102</b>	<b>\$ 245,475</b>	<b>\$ 60,375</b>	<b>\$ 112,849.54</b>	<b>\$ 65,000</b>
59605	ENGINEERING	26,765	9,485	-	4,765.00	-
59608	CONTRACT SERVICES	-	184,448	60,375	21,756.19	65,000
<b>Expense Total:</b>		<b>\$ 26,765</b>	<b>\$ 193,933</b>	<b>\$ 60,375</b>	<b>\$ 26,521.19</b>	<b>\$ 65,000</b>
<b>Balance Deficit:</b>		<b>\$ 52,337</b>	<b>\$ 51,542</b>	<b>\$ -</b>	<b>\$ 86,328.35</b>	<b>\$ -</b>

## Capital Improvement Fund

### DEPARTMENT DESCRIPTION

This fund is a reserve fund specifically for street resurfacing and large capital projects.

Acct. No. Classification	Actual 2021-2022	Actual 2022-2023	Budget 2023-2024	Actual 2023-2024	Budget 2024-2025
46601 TRANSFER FROM CIP TEXPOOL	\$ -	\$ 148,245	\$ -	\$ 7,600	\$ -
46602 AMER RECOVERY ACT FUNDS	221526	-	-	-	-
46603 INTEREST	509	22	-	9.71	-
46604 CARRYOVER	220625	-	319,330	2,595.11	150,000
<b>Revenue Total:</b>	<b>\$ 442,660</b>	<b>\$ 148,267</b>	<b>\$ 319,330</b>	<b>\$ 10,204.82</b>	<b>\$ 150,000</b>
56602 CAPITAL PROJECT	-	145,672	180,670	10,167	100,000
56603 PROPERTY PURCHASE	-	-	-	-	-
56604 BUILDING IMPROVEMENTS	-	-	-	-	50,000
56605 TRANSFER TO POOL CONSTRUCTION	-	-	-	-	-
56606 AMER RECOVERY ACT PROJECTS	-	-	135,000	-	-
TRANSFER TO TEXPOOL	442,500	-	-	-	-
<b>Expense Total:</b>	<b>\$ 442,500</b>	<b>\$ 145,672</b>	<b>\$ 315,670</b>	<b>\$ 10,167.00</b>	<b>\$ 150,000</b>
<b>Balance Deficit:</b>	<b>\$ 160</b>	<b>\$ 2,595</b>	<b>\$ 3,660</b>	<b>\$ 37.82</b>	<b>\$ -</b>



ORDINANCE NO. 524

APPROVING AND ADOPTING A BUDGET FOR THE CITY OF CLARENDON FOR THE FISCAL YEAR BEGINNING OCTOBER 1, 2024, AND ENDING SEPTEMBER 30, 2025, AND DECLARING AN EMERGENCY

BE IT ORDAINED BY THE CITY COUNCIL OF THE CITY OF CLARENDON, TEXAS:

THAT, THIS COUNCIL FINDS: (A) The Mayor has, in accordance with the laws of the State of Texas, prepared and filed with the City Secretary of said City a budget covering the fiscal year beginning October 1, 2024, and ending September 30, 2025; (b) Public Notice that such hearings upon said budget would be held has been given as required by law; and (C) it is the opinion and judgment of this Council that said budget is in all things appropriate and correct.

THEREFORE, said budget is here and now and hereby in all things approved and adopted and it is provided that the effective date of this budget shall be effective as of October 1, 2024.

This ordinance is hereby declared to be an emergency measure that shall have and take effect from and after its present reading, for the reasons following:

The fiscal year commences October 1, 2024, and fixing the rate and levy of taxes for the budget year 2024-2025 must be completed prior to September 30, 2024, and after approval and adoption of this budget it is for the immediate preservation of the public property and business; and provides for the daily operations of all municipal departments and lays a predicate for the appropriation of money to defray current and other expenses.


A motion was made by Alderman Estlack and seconded by Mayor Pro Tem Hill, and upon call for vote:

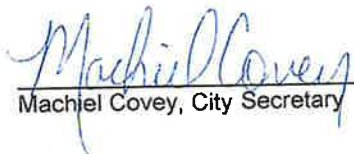
Alderman Estlack	AYE
Alderman Floyd	AYE
Alderman McIntosh	AYE
Mayor Pro Tem Hill	AYE

the above ordinance was approved this the 22nd day of August 2024.

THE CITY OF CLARENDON, TEXAS

SEAL

  
\_\_\_\_\_  
Jacob Fangman, Mayor

  
\_\_\_\_\_  
Machiel Covey, City Secretary

**ORDINANCE NO. 527**

**BE IT ORDAINED BY THE CITY COUNCIL OF THE CITY OF CLARENDON, TEXAS**, with authority provided by the laws of the State of Texas, that taxes for the purpose of providing monies for the general operation of the City of Clarendon and for the purpose of providing sufficient funds to pay interest and create a sinking fund on all outstanding debts are hereby levied for the year of 2023 to provide sufficient funds for the budget year 2024-2025.

For General Fund Requirements	0.593711	On all the \$100 assessed valuation of real estate and personal property in Clarendon.
For Debt Service to pay interest and principal on City of Clarendon General Obligation debts	0.0	On all the \$100 assessed valuation of real estate and personal property in Clarendon.

**TOTAL TAX RATE FOR 2024 0.593711**

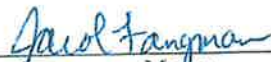
The fact that the City of Clarendon Tax Rolls should be prepared immediately for the Payment of 2023 taxes constitutes an emergency, and any rule requiring that this ordinance be read and presented more than one time is hereby suspended and that this ordinance be approved, passed, and adopted as of this date and be in full force and effect immediately and it is so ordained.

A motion was made by Alderman Floyd and seconded by Mayor Pro Tem Hill, and upon call for vote:


Mayor Pro Tem Hill	AYE
Alderman McIntosh	AYE
Alderman Floyd	AYE
Alderman Estlack	ABSENT
Alderman Smith	AYE

the above ordinance was approved, passed, and adopted this the 12th day of September 2024.

THE CITY OF CLARENDON

  
 \_\_\_\_\_  
 Jacob Fangman, Mayor

SEAL

  
 \_\_\_\_\_  
 Machiel Covey, City Secretary



# 2024 Tax Rate Calculation Worksheet

## Taxing Units Other Than School Districts or Water Districts

Form 50-856

City of Clarendon

806-874-3438

Taxing Unit Name

Phone (area code and number)

P.O. Box 1089 313 S. Sully Clarendon Texas 79226

cityofclarendontx.com

Taxing Unit's Address, City, State, ZIP Code

Taxing Unit's Website Address

**GENERAL INFORMATION:** Tax Code Section 26.04(c) requires an officer or employee designated by the governing body to calculate the no-new-revenue (NNR) tax rate and voter-approval tax rate for the taxing unit. These tax rates are expressed in dollars per \$100 of taxable value calculated. The calculation process starts after the chief appraiser delivers to the taxing unit the certified appraisal roll and the estimated values of properties under protest. The designated officer or employee shall certify that the officer or employee has accurately calculated the tax rates and used values shown for the certified appraisal roll or certified estimate. The officer or employee submits the rates to the governing body by Aug. 7 or as soon thereafter as practicable.

School districts do not use this form, but instead use Comptroller Form 50-859 *Tax Rate Calculation Worksheet, School District without Chapter 313 Agreements* or Comptroller Form 50-884 *Tax Rate Calculation Worksheet, School District with Chapter 313 Agreements*.

Water districts as defined under Water Code Section 49.001(1) do not use this form, but instead use Comptroller Form 50-858 *Water District Voter-Approval Tax Rate Worksheet for Low Tax Rate and Developing Districts* or Comptroller Form 50-860 *Developed Water District Voter-Approval Tax Rate Worksheet*.

The Comptroller's office provides this worksheet to assist taxing units in determining tax rates. The information provided in this worksheet is offered as technical assistance and not legal advice. Taxing units should consult legal counsel for interpretations of law regarding tax rate preparation and adoption.

### SECTION 1: No-New-Revenue Tax Rate

The NNR tax rate enables the public to evaluate the relationship between taxes for the prior year and for the current year based on a tax rate that would produce the same amount of taxes (no new taxes) if applied to the same properties that are taxed in both years. When appraisal values increase, the NNR tax rate should decrease.

The NNR tax rate for a county is the sum of the NNR tax rates calculated for each type of tax the county levies.

While uncommon, it is possible for a taxing unit to provide an exemption for only maintenance and operations taxes. In this case, the taxing unit will need to calculate the NNR tax rate separately for the maintenance and operations tax and the debt tax, then add the two components together.

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
1.	<b>Prior year total taxable value.</b> Enter the amount of the prior year taxable value on the prior year tax roll today. Include any adjustments since last year's certification; exclude Tax Code Section 25.25(d) one-fourth and one-third over-appraisal corrections from these adjustments. Exclude any property value subject to an appeal under Chapter 42 as of July 25 (will add undisputed value in Line 6). This total includes the taxable value of homesteads with tax ceilings (will deduct in Line 2) and the captured value for tax increment financing (adjustment is made by deducting TIF taxes, as reflected in Line 17). <sup>1</sup>	\$ 74,319,457
2.	<b>Prior year tax ceilings.</b> Counties, cities and junior college districts. Enter the prior year total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled. Other taxing units enter 0. If your taxing unit adopted the tax ceiling provision last year or a prior year for homeowners age 65 or older or disabled, use this step. <sup>2</sup>	\$ 12,682,527
3.	<b>Preliminary prior year adjusted taxable value.</b> Subtract Line 2 from Line 1.	\$ 61,636,930
4.	<b>Prior year total adopted tax rate.</b>	\$ 0.610083 /\$100
5.	<b>Prior year taxable value lost because court appeals of ARB decisions reduced the prior year's appraised value.</b>	
	A. Original prior year ARB values:..... \$ 0	
	B. Prior year values resulting from final court decisions:..... -\$ 0	
	C. Prior year value loss. Subtract B from A. <sup>3</sup>	\$ 0
6.	<b>Prior year taxable value subject to an appeal under Chapter 42, as of July 25.</b>	
	A. Prior year ARB certified value:..... \$ 0	
	B. Prior year disputed value:..... -\$ 0	
	C. Prior year undisputed value. Subtract B from A. <sup>4</sup>	\$ 0
7.	<b>Prior year Chapter 42 related adjusted values.</b> Add Line 5C and Line 6C.	\$ 0

<sup>1</sup> Tex. Tax Code §26.012(14)

<sup>2</sup> Tex. Tax Code §26.012(14)

<sup>3</sup> Tex. Tax Code §26.012(13)

<sup>4</sup> Tex. Tax Code §26.012(13)

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
8.	<b>Prior year taxable value, adjusted for actual and potential court-ordered adjustments.</b> Add Line 3 and Line 7.	\$ 61,636,930
9.	<b>Prior year taxable value of property in territory the taxing unit deannexed after Jan. 1, 2024.</b> Enter the prior year value of property in deannexed territory. <sup>5</sup>	\$ 0
10.	<p><b>Prior year taxable value lost because property first qualified for an exemption in the current year.</b> If the taxing unit increased an original exemption, use the difference between the original exempted amount and the increased exempted amount. Do not include value lost due to freeport, goods-in-transit, temporary disaster exemptions. Note that lowering the amount or percentage of an existing exemption in the current year does not create a new exemption or reduce taxable value.</p> <p><b>A. Absolute exemptions.</b> Use prior year market value: ..... \$ 57,591</p> <p><b>B. Partial exemptions.</b> Current year exemption amount or current year percentage exemption times prior year value: ..... + \$ 85,604</p> <p><b>C. Value loss.</b> Add A and B.<sup>6</sup></p>	\$ 143,195
11.	<p><b>Prior year taxable value lost because property first qualified for agricultural appraisal (1-d or 1-d-1), timber appraisal, recreational/scenic appraisal or public access airport special appraisal in the current year.</b> Use only properties that qualified for the first time in the current year; do not use properties that qualified in the prior year.</p> <p><b>A. Prior year market value:</b> ..... \$ 0</p> <p><b>B. Current year productivity or special appraised value:</b> ..... - \$ 0</p> <p><b>C. Value loss.</b> Subtract B from A.<sup>7</sup></p>	\$ 0
12.	<b>Total adjustments for lost value.</b> Add Lines 9, 10C and 11C.	\$ 143,195
13.	<b>Prior year captured value of property in a TIF.</b> Enter the total value of the prior year captured appraised value of property taxable by a taxing unit in a tax increment financing zone for which the prior year taxes were deposited into the tax increment fund. <sup>8</sup> If the taxing unit has no captured appraised value in line 18D, enter 0.	\$ 0
14.	<b>Prior year total value.</b> Subtract Line 12 and Line 13 from Line 8.	\$ 61,493,735
15.	<b>Adjusted prior year total levy.</b> Multiply Line 4 by Line 14 and divide by \$100.	\$ 375,162
16.	<b>Taxes refunded for years preceding the prior tax year.</b> Enter the amount of taxes refunded by the taxing unit for tax years preceding the prior tax year. Types of refunds include court decisions, Tax Code Section 25.25(b) and (c) corrections and Tax Code Section 31.11 payment errors. Do not include refunds for the prior tax year. This line applies only to tax years preceding the prior tax year. <sup>9</sup>	\$ 0
17.	<b>Adjusted prior year levy with refunds and TIF adjustment.</b> Add Lines 15 and 16. <sup>10</sup>	\$ 375,162
18.	<p><b>Total current year taxable value on the current year certified appraisal roll today.</b> This value includes only certified values or certified estimate of values and includes the total taxable value of homesteads with tax ceilings (will deduct in Line 20). These homesteads include homeowners age 65 or older or disabled.<sup>11</sup></p> <p><b>A. Certified values:</b> ..... \$ 80,159,963</p> <p><b>B. Counties:</b> Include railroad rolling stock values certified by the Comptroller's office: ..... + \$ _____</p> <p><b>C. Pollution control and energy storage system exemption:</b> Deduct the value of property exempted for the current tax year for the first time as pollution control or energy storage system property: ..... - \$ 0</p> <p><b>D. Tax increment financing:</b> Deduct the current year captured appraised value of property taxable by a taxing unit in a tax increment financing zone for which the current year taxes will be deposited into the tax increment fund. Do not include any new property value that will be included in Line 23 below.<sup>12</sup> ..... - \$ 0</p> <p><b>E. Total current year value.</b> Add A and B, then subtract C and D.</p>	\$ 80,159,963

<sup>5</sup> Tex. Tax Code §26.012(15)

<sup>6</sup> Tex. Tax Code §26.012(15)

<sup>7</sup> Tex. Tax Code §26.012(15)

<sup>8</sup> Tex. Tax Code §26.03(c)

<sup>9</sup> Tex. Tax Code §26.012(13)

<sup>10</sup> Tex. Tax Code §26.012(13)

<sup>11</sup> Tex. Tax Code §26.012, 26.04(c-2)

<sup>12</sup> Tex. Tax Code §26.03(c)

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
19.	<p><b>Total value of properties under protest or not included on certified appraisal roll.</b> <sup>13</sup></p> <p><b>A. Current year taxable value of properties under protest.</b> The chief appraiser certifies a list of properties still under ARB protest. The list shows the appraisal district's value and the taxpayer's claimed value, if any, or an estimate of the value if the taxpayer wins. For each of the properties under protest, use the lowest of these values. Enter the total value under protest. <sup>14</sup> ..... \$ <u>0</u></p> <p><b>B. Current year value of properties not under protest or included on certified appraisal roll.</b> The chief appraiser gives taxing units a list of those taxable properties that the chief appraiser knows about but are not included in the appraisal roll certification. These properties also are not on the list of properties that are still under protest. On this list of properties, the chief appraiser includes the market value, appraised value and exemptions for the preceding year and a reasonable estimate of the market value, appraised value and exemptions for the current year. Use the lower market, appraised or taxable value (as appropriate). Enter the total value of property not on the certified roll. <sup>15</sup> ..... + \$ <u>0</u></p> <p><b>C. Total value under protest or not certified.</b> Add A and B. \$ <u>0</u></p>	
20.	<b>Current year tax ceilings.</b> Counties, cities and junior colleges enter current year total taxable value of homesteads with tax ceilings. These include the home- steads of homeowners age 65 or older or disabled. Other taxing units enter 0. If your taxing unit adopted the tax ceiling provision in the prior year or a previous year for homeowners age 65 or older or disabled, use this step. <sup>16</sup>	\$ <u>14,533,335</u>
21.	<b>Current year total taxable value.</b> Add Lines 18E and 19C. Subtract Line 20. <sup>17</sup>	\$ <u>65,626,628</u>
22.	<b>Total current year taxable value of properties in territory annexed after Jan. 1, of the prior year.</b> Include both real and personal property. Enter the current year value of property in territory annexed. <sup>18</sup>	\$ <u>0</u>
23.	<b>Total current year taxable value of new improvements and new personal property located in new improvements.</b> New means the item was not on the appraisal roll in the prior year. An improvement is a building, structure, fixture or fence erected on or affixed to land. New additions to existing improvements may be included if the appraised value can be determined. New personal property in a new improvement must have been brought into the taxing unit after Jan. 1, of the prior year and be located in a new improvement. New improvements <b>do</b> include property on which a tax abatement agreement has expired for the current year. <sup>19</sup>	\$ <u>56,338</u>
24.	<b>Total adjustments to the current year taxable value.</b> Add Lines 22 and 23.	\$ <u>56,338</u>
25.	<b>Adjusted current year taxable value.</b> Subtract Line 24 from Line 21.	\$ <u>65,570,290</u>
26.	<b>Current year NNR tax rate.</b> Divide Line 17 by Line 25 and multiply by \$100. <sup>20</sup>	\$ <u>0.572152</u> /\$100
27.	<b>COUNTIES ONLY.</b> Add together the NNR tax rates for each type of tax the county levies. The total is the current year county NNR tax rate. <sup>21</sup>	\$ _____ /\$100

**SECTION 2: Voter-Approval Tax Rate**

The voter-approval tax rate is the highest tax rate that a taxing unit may adopt without holding an election to seek voter approval of the rate. The voter-approval tax rate is split into two separate rates:

- Maintenance and Operations (M&O) Tax Rate:** The M&O portion is the tax rate that is needed to raise the same amount of taxes that the taxing unit levied in the prior year plus the applicable percentage allowed by law. This rate accounts for such things as salaries, utilities and day-to-day operations.
- Debt Rate:** The debt rate includes the debt service necessary to pay the taxing unit's debt payments in the coming year. This rate accounts for principal and interest on bonds and other debt secured by property tax revenue.

The voter-approval tax rate for a county is the sum of the voter-approval tax rates calculated for each type of tax the county levies. In most cases the voter-approval tax rate exceeds the no-new-revenue tax rate, but occasionally decreases in a taxing unit's debt service will cause the NNR tax rate to be higher than the voter-approval tax rate.

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
28.	<b>Prior year M&amp;O tax rate.</b> Enter the prior year M&O tax rate.	\$ <u>0.610083</u> /\$100
29.	<b>Prior year taxable value, adjusted for actual and potential court-ordered adjustments.</b> Enter the amount in Line 8 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ <u>61,636,930</u>

<sup>13</sup> Tex. Tax Code §26.01(c) and (d)  
<sup>14</sup> Tex. Tax Code §26.01(c)  
<sup>15</sup> Tex. Tax Code §26.01(d)  
<sup>16</sup> Tex. Tax Code §26.012(6)(B)  
<sup>17</sup> Tex. Tax Code §26.012(6)  
<sup>18</sup> Tex. Tax Code §26.012(17)  
<sup>19</sup> Tex. Tax Code §26.012(17)  
<sup>20</sup> Tex. Tax Code §26.04(c)  
<sup>21</sup> Tex. Tax Code §26.04(d)

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
30.	<b>Total prior year M&amp;O levy.</b> Multiply Line 28 by Line 29 and divide by \$100	\$ 376,036
31.	<b>Adjusted prior year levy for calculating NNR M&amp;O rate.</b>	
	<p><b>A. M&amp;O taxes refunded for years preceding the prior tax year.</b> Enter the amount of M&amp;O taxes refunded in the preceding year for taxes before that year. Types of refunds include court decisions, Tax Code Section 25.25(b) and (c) corrections and Tax Code Section 31.11 payment errors. Do not include refunds for tax year 2022. This line applies only to tax years preceding the prior tax year..... + \$ 0</p> <p><b>B. Prior year taxes in TIF.</b> Enter the amount of taxes paid into the tax increment fund for a reinvestment zone as agreed by the taxing unit. If the taxing unit has no current year captured appraised value in Line 18D, enter 0..... - \$ 0</p> <p><b>C. Prior year transferred function.</b> If discontinuing all of a department, function or activity and transferring it to another taxing unit by written contract, enter the amount spent by the taxing unit discontinuing the function in the 12 months preceding the month of this calculation. If the taxing unit did not operate this function for this 12-month period, use the amount spent in the last full fiscal year in which the taxing unit operated the function. The taxing unit discontinuing the function will subtract this amount in D below. The taxing unit receiving the function will add this amount in D below. Other taxing units enter 0. .... +/- \$ 0</p> <p><b>D. Prior year M&amp;O levy adjustments.</b> Subtract B from A. For taxing unit with C, subtract if discontinuing function and add if receiving function..... \$ 0</p> <p><b>E. Add Line 30 to 31D.</b></p>	\$ 376,036
32.	<b>Adjusted current year taxable value.</b> Enter the amount in Line 25 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 65,570,290
33.	<b>Current year NNR M&amp;O rate (unadjusted).</b> Divide Line 31E by Line 32 and multiply by \$100.	\$ 0.573485 /\$100
34.	<b>Rate adjustment for state criminal justice mandate.</b> <sup>23</sup>	
	<p><b>A. Current year state criminal justice mandate.</b> Enter the amount spent by a county in the previous 12 months providing for the maintenance and operation cost of keeping inmates in county-paid facilities after they have been sentenced. Do not include any state reimbursement received by the county for the same purpose. \$ 0</p> <p><b>B. Prior year state criminal justice mandate.</b> Enter the amount spent by a county in the 12 months prior to the previous 12 months providing for the maintenance and operation cost of keeping inmates in county-paid facilities after they have been sentenced. Do not include any state reimbursement received by the county for the same purpose. Enter zero if this is the first time the mandate applies..... - \$ 0</p> <p><b>C. Subtract B from A and divide by Line 32 and multiply by \$100.....</b> \$ 0.000000 /\$100</p> <p><b>D. Enter the rate calculated in C. If not applicable, enter 0.</b></p>	\$ _____ /\$100
35.	<b>Rate adjustment for indigent health care expenditures.</b> <sup>24</sup>	
	<p><b>A. Current year indigent health care expenditures.</b> Enter the amount paid by a taxing unit providing for the maintenance and operation cost of providing indigent health care for the period beginning on July 1, of the prior tax year and ending on June 30, of the current tax year, less any state assistance received for the same purpose. \$ 0</p> <p><b>B. Prior year indigent health care expenditures.</b> Enter the amount paid by a taxing unit providing for the maintenance and operation cost of providing indigent health care for the period beginning on July 1, 2022 and ending on June 30, 2023, less any state assistance received for the same purpose..... - \$ 0</p> <p><b>C. Subtract B from A and divide by Line 32 and multiply by \$100.....</b> \$ 0.000000 /\$100</p> <p><b>D. Enter the rate calculated in C. If not applicable, enter 0.</b></p>	\$ 0.000000 /\$100

<sup>22</sup> [Reserved for expansion]

<sup>23</sup> Tex. Tax Code §26.044

<sup>24</sup> Tex. Tax Code §26.0441

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
36.	<p><b>Rate adjustment for county indigent defense compensation.</b> <sup>25</sup></p> <p><b>A. Current year indigent defense compensation expenditures.</b> Enter the amount paid by a county to provide appointed counsel for indigent individuals and fund the operations of a public defender's office under Article 26.044, Code of Criminal Procedure for the period beginning on July 1, of the prior tax year and ending on June 30, of the current tax year, less any state grants received by the county for the same purpose. . . . . \$ <u>0</u></p> <p><b>B. Prior year indigent defense compensation expenditures.</b> Enter the amount paid by a county to provide appointed counsel for indigent individuals and fund the operations of a public defender's office under Article 26.044, Code of Criminal Procedure for the period beginning on July 1, 2022 and ending on June 30, 2023, less any state grants received by the county for the same purpose. . . . . \$ <u>0</u></p> <p><b>C.</b> Subtract B from A and divide by Line 32 and multiply by \$100. . . . . \$ <u>0.000000</u> /\$100</p> <p><b>D.</b> Multiply B by 0.05 and divide by Line 32 and multiply by \$100. . . . . \$ <u>0.000000</u> /\$100</p> <p><b>E.</b> Enter the lesser of C and D. If not applicable, enter 0.</p>	\$ <u>0.000000</u> /\$100
37.	<p><b>Rate adjustment for county hospital expenditures.</b> <sup>26</sup></p> <p><b>A. Current year eligible county hospital expenditures.</b> Enter the amount paid by the county or municipality to maintain and operate an eligible county hospital for the period beginning on July 1, of the prior tax year and ending on June 30, of the current tax year. . . . . \$ <u>0</u></p> <p><b>B. Prior year eligible county hospital expenditures.</b> Enter the amount paid by the county or municipality to maintain and operate an eligible county hospital for the period beginning on July 1, 2022 and ending on June 30, 2023. . . . . \$ <u>0</u></p> <p><b>C.</b> Subtract B from A and divide by Line 32 and multiply by \$100. . . . . \$ <u>0.000000</u> /\$100</p> <p><b>D.</b> Multiply B by 0.08 and divide by Line 32 and multiply by \$100. . . . . \$ <u>0.000000</u> /\$100</p> <p><b>E.</b> Enter the lesser of C and D, if applicable. If not applicable, enter 0.</p>	\$ <u>0.000000</u> /\$100
38.	<p><b>Rate adjustment for defunding municipality.</b> This adjustment only applies to a municipality that is considered to be a defunding municipality for the current tax year under Chapter 109, Local Government Code. Chapter 109, Local Government Code only applies to municipalities with a population of more than 250,000 and includes a written determination by the Office of the Governor. See Tax Code Section 26.0444 for more information.</p> <p><b>A. Amount appropriated for public safety in the prior year.</b> Enter the amount of money appropriated for public safety in the budget adopted by the municipality for the preceding fiscal year. . . . . \$ <u>0</u></p> <p><b>B. Expenditures for public safety in the prior year.</b> Enter the amount of money spent by the municipality for public safety during the preceding fiscal year. . . . . \$ <u>0</u></p> <p><b>C.</b> Subtract B from A and divide by Line 32 and multiply by \$100 . . . . . \$ <u>0.000000</u> /\$100</p> <p><b>D.</b> Enter the rate calculated in C. If not applicable, enter 0.</p>	\$ <u>0.000000</u> /\$100
39.	<p><b>Adjusted current year NNR M&amp;O rate.</b> Add Lines 33, 34D, 35D, 36E, and 37E. Subtract Line 38D.</p>	\$ <u>0.573485</u> /\$100
40.	<p><b>Adjustment for prior year sales tax specifically to reduce property taxes.</b> Cities, counties and hospital districts that collected and spent additional sales tax on M&amp;O expenses in the prior year should complete this line. These entities will deduct the sales tax gain rate for the current year in Section 3. Other taxing units, enter zero.</p> <p><b>A.</b> Enter the amount of additional sales tax collected and spent on M&amp;O expenses in the prior year, if any. Counties must exclude any amount that was spent for economic development grants from the amount of sales tax spent. . . . . \$ <u>0</u></p> <p><b>B.</b> Divide Line 40A by Line 32 and multiply by \$100 . . . . . \$ <u>0.000000</u> /\$100</p> <p><b>C.</b> Add Line 40B to Line 39.</p>	\$ <u>0.573485</u> /\$100
41.	<p><b>Current year voter-approval M&amp;O rate.</b> Enter the rate as calculated by the appropriate scenario below.</p> <p><b>Special Taxing Unit.</b> If the taxing unit qualifies as a special taxing unit, multiply Line 40C by 1.08.</p> <p>- or -</p> <p><b>Other Taxing Unit.</b> If the taxing unit does not qualify as a special taxing unit, multiply Line 40C by 1.035.</p>	\$ <u>0.593556</u> /\$100

<sup>25</sup> Tex. Tax Code §26.0442

<sup>26</sup> Tex. Tax Code §26.0443

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
<b>D41.</b>	<p><b>Disaster Line 41 (D41): Current year voter-approval M&amp;O rate for taxing unit affected by disaster declaration.</b> If the taxing unit is located in an area declared a disaster area and at least one person is granted an exemption under Tax Code Section 11.35 for property located in the taxing unit, the governing body may direct the person calculating the voter-approval tax rate to calculate in the manner provided for a special taxing unit. The taxing unit shall continue to calculate the voter-approval tax rate in this manner until the earlier of</p> <p>1) the first year in which total taxable value on the certified appraisal roll exceeds the total taxable value of the tax year in which the disaster occurred, or</p> <p>2) the third tax year after the tax year in which the disaster occurred</p> <p>If the taxing unit qualifies under this scenario, multiply Line 40C by 1.08.<sup>27</sup> If the taxing unit does not qualify, do not complete Disaster Line 41 (Line D41).</p>	<p>\$ <u>0.000000</u> /\$100</p>
<b>42.</b>	<p><b>Total current year debt to be paid with property taxes and additional sales tax revenue.</b> Debt means the interest and principal that will be paid on debts that:</p> <p>(1) are paid by property taxes,                      (2) are secured by property taxes,                      (3) are scheduled for payment over a period longer than one year, and                      (4) are not classified in the taxing unit's budget as M&amp;O expenses.</p> <p><b>A. Debt</b> also includes contractual payments to other taxing units that have incurred debts on behalf of this taxing unit, if those debts meet the four conditions above. Include only amounts that will be paid from property tax revenue. Do not include appraisal district budget payments. If the governing body of a taxing unit authorized or agreed to authorize a bond, warrant, certificate of obligation, or other evidence of indebtedness on or after Sept. 1, 2021, verify if it meets the amended definition of debt before including it here.<sup>28</sup></p> <p>Enter debt amount ..... \$ <u>0</u></p> <p><b>B. Subtract unencumbered fund amount</b> used to reduce total debt ..... - \$ <u>0</u></p> <p><b>C. Subtract certified amount spent from sales tax to reduce debt</b> (enter zero if none) ..... - \$ <u>0</u></p> <p><b>D. Subtract amount paid</b> from other resources ..... - \$ <u>0</u></p> <p><b>E. Adjusted debt.</b> Subtract B, C and D from A.</p>	<p>\$ <u>0</u></p>
<b>43.</b>	<b>Certified prior year excess debt collections.</b> Enter the amount certified by the collector. <sup>29</sup>	<p>\$ <u>0</u></p>
<b>44.</b>	<b>Adjusted current year debt.</b> Subtract Line 43 from Line 42E.	<p>\$ <u>0</u></p>
<b>45.</b>	<p><b>Current year anticipated collection rate.</b></p> <p><b>A.</b> Enter the current year anticipated collection rate certified by the collector.<sup>30</sup> ..... <u>0.00</u> %</p> <p><b>B.</b> Enter the prior year actual collection rate..... <u>0.00</u> %</p> <p><b>C.</b> Enter the 2022 actual collection rate. .... <u>0.00</u> %</p> <p><b>D.</b> Enter the 2021 actual collection rate. .... <u>0.00</u> %</p> <p><b>E.</b> If the anticipated collection rate in A is lower than actual collection rates in B, C and D, enter the lowest collection rate from B, C and D. If the anticipated rate in A is higher than at least one of the rates in the prior three years, enter the rate from A. Note that the rate can be greater than 100%.<sup>31</sup></p>	<p><u>0.00</u> %</p>
<b>46.</b>	<b>Current year debt adjusted for collections.</b> Divide Line 44 by Line 45E.	<p>\$ <u>0</u></p>
<b>47.</b>	<b>Current year total taxable value.</b> Enter the amount on Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	<p>\$ <u>65,626,628</u></p>
<b>48.</b>	<b>Current year debt rate.</b> Divide Line 46 by Line 47 and multiply by \$100.	<p>\$ <u>0.000000</u> /\$100</p>
<b>49.</b>	<b>Current year voter-approval tax rate.</b> Add Lines 41 and 48.	<p>\$ <u>0.593556</u> /\$100</p>
<b>D49.</b>	<p><b>Disaster Line 49 (D49): Current year voter-approval tax rate for taxing unit affected by disaster declaration.</b> Complete this line if the taxing unit calculated the voter-approval tax rate in the manner provided for a special taxing unit on Line D41. Add Line D41 and 48.</p>	<p>\$ <u>0.000000</u> /\$100</p>

<sup>27</sup> Tex. Tax Code §26.042(a)  
<sup>28</sup> Tex. Tax Code §26.012(7)  
<sup>29</sup> Tex. Tax Code §26.012(10) and 26.04(b)  
<sup>30</sup> Tex. Tax Code §26.04(b)  
<sup>31</sup> Tex. Tax Code §526.04(h), (h-1) and (h-2)

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
50.	<b>COUNTIES ONLY.</b> Add together the voter-approval tax rates for each type of tax the county levies. The total is the current year county voter-approval tax rate.	\$ 0.000000 /\$100

### SECTION 3: NNR Tax Rate and Voter-Approval Tax Rate Adjustments for Additional Sales Tax to Reduce Property Taxes

Cities, counties and hospital districts may levy a sales tax specifically to reduce property taxes. Local voters by election must approve imposing or abolishing the additional sales tax. If approved, the taxing unit must reduce its NNR and voter-approval tax rates to offset the expected sales tax revenue.

This section should only be completed by a county, city or hospital district that is required to adjust its NNR tax rate and/or voter-approval tax rate because it adopted the additional sales tax.

Line	Additional Sales and Use Tax Worksheet	Amount/Rate
51.	<b>Taxable Sales.</b> For taxing units that adopted the sales tax in November of the prior tax year or May of the current tax year, enter the Comptroller's estimate of taxable sales for the previous four quarters. <sup>32</sup> Estimates of taxable sales may be obtained through the Comptroller's Allocation Historical Summary webpage. Taxing units that adopted the sales tax before November of the prior year, enter 0.	\$ 0
52.	<b>Estimated sales tax revenue.</b> Counties exclude any amount that is or will be spent for economic development grants from the amount of estimated sales tax revenue. <sup>33</sup>  <b>Taxing units that adopted the sales tax in November of the prior tax year or in May of the current tax year.</b> Multiply the amount on Line 51 by the sales tax rate (.01, .005 or .0025, as applicable) and multiply the result by .95. <sup>34</sup> - or - <b>Taxing units that adopted the sales tax before November of the prior year.</b> Enter the sales tax revenue for the previous four quarters. Do not multiply by .95.	\$ 0
53.	<b>Current year total taxable value.</b> Enter the amount from Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 65,626,628
54.	<b>Sales tax adjustment rate.</b> Divide Line 52 by Line 53 and multiply by \$100.	\$ 0.000000 /\$100
55.	<b>Current year NNR tax rate, unadjusted for sales tax.</b> <sup>35</sup> Enter the rate from Line 26 or 27, as applicable, on the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 0.572152 /\$100
56.	<b>Current year NNR tax rate, adjusted for sales tax.</b> <b>Taxing units that adopted the sales tax in November the prior tax year or in May of the current tax year.</b> Subtract Line 54 from Line 55. Skip to Line 57 if you adopted the additional sales tax before November of the prior tax year.	\$ 0.572152 /\$100
57.	<b>Current year voter-approval tax rate, unadjusted for sales tax.</b> <sup>36</sup> Enter the rate from Line 49, Line D49 (disaster) or Line 50 (counties) as applicable, of the <i>Voter-Approval Tax Rate Worksheet</i> .	\$ 0.593556 /\$100
58.	<b>Current year voter-approval tax rate, adjusted for sales tax.</b> Subtract Line 54 from Line 57.	\$ 0.593556 /\$100

### SECTION 4: Voter-Approval Tax Rate Adjustment for Pollution Control

A taxing unit may raise its rate for M&O funds used to pay for a facility, device or method for the control of air, water or land pollution. This includes any land, structure, building, installation, excavation, machinery, equipment or device that is used, constructed, acquired or installed wholly or partly to meet or exceed pollution control requirements. The taxing unit's expenses are those necessary to meet the requirements of a permit issued by the Texas Commission on Environmental Quality (TCEQ). The taxing unit must provide the tax assessor with a copy of the TCEQ letter of determination that states the portion of the cost of the installation for pollution control.

This section should only be completed by a taxing unit that uses M&O funds to pay for a facility, device or method for the control of air, water or land pollution.

Line	Voter-Approval Rate Adjustment for Pollution Control Requirements Worksheet	Amount/Rate
59.	<b>Certified expenses from the Texas Commission on Environmental Quality (TCEQ).</b> Enter the amount certified in the determination letter from TCEQ. <sup>37</sup> The taxing unit shall provide its tax assessor-collector with a copy of the letter. <sup>38</sup>	\$ 0
60.	<b>Current year total taxable value.</b> Enter the amount from Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 65,626,628
61.	<b>Additional rate for pollution control.</b> Divide Line 59 by Line 60 and multiply by \$100.	\$ 0.000000 /\$100

<sup>32</sup> Tex. Tax Code §26.041(d)

<sup>33</sup> Tex. Tax Code §26.041(i)

<sup>34</sup> Tex. Tax Code §26.041(d)

<sup>35</sup> Tex. Tax Code §26.04(c)

<sup>36</sup> Tex. Tax Code §26.04(c)

<sup>37</sup> Tex. Tax Code §26.045(d)

<sup>38</sup> Tex. Tax Code §26.045(i)



Line	Voter-Approval Rate Adjustment for Pollution Control Requirements Worksheet	Amount/Rate
62.	<b>Current year voter-approval tax rate, adjusted for pollution control.</b> Add Line 61 to one of the following lines (as applicable): Line 49, Line D49 (disaster), Line 50 (counties) or Line 58 (taxing units with the additional sales tax).	\$ <u>0.593556</u> /\$100

**SECTION 5: Voter-Approval Tax Rate Adjustment for Unused Increment Rate**

The unused increment rate is the rate equal to the sum of the prior 3 years Foregone Revenue Amounts divided by the current taxable value.<sup>39</sup> The Foregone Revenue Amount for each year is equal to that year's adopted tax rate subtracted from that year's voter-approval tax rate adjusted to remove the unused increment rate multiplied by that year's current total value.<sup>40</sup> In a year where a taxing unit adopts a rate by applying any portion of the unused increment rate, the portion of the unused increment rate that was used must be backed out of the calculation for that year.

The difference between the adopted tax rate and adjusted voter-approval tax rate is considered zero in the following scenarios:

- a tax year in which a taxing unit affected by a disaster declaration calculates the tax rate under Tax Code Section 26.042;<sup>41</sup>
- a tax year in which the municipality is a defunding municipality, as defined by Tax Code Section 26.0501(a);<sup>42</sup> or
- after Jan. 1, 2022, a tax year in which the comptroller determines that the county implemented a budget reduction or reallocation described by Local Government Code Section 120.002(a) without the required voter approval.<sup>43</sup>

Individual components can be negative, but the overall rate will be the greater of zero or the calculated rate.

This section should only be completed by a taxing unit that does not meet the definition of a special taxing unit.<sup>44</sup>

Line	Unused Increment Rate Worksheet	Amount/Rate
63.	<b>Year 3 Foregone Revenue Amount. Subtract the 2023 unused increment rate and 2023 actual tax rate from the 2023 voter-approval tax rate. Multiply the result by the 2023 current total value</b> A. Voter-approval tax rate (Line 67) ..... B. Unused increment rate (Line 66) ..... C. Subtract B from A ..... D. Adopted Tax Rate ..... E. Subtract D from C ..... F. 2023 Total Taxable Value (Line 60) ..... G. Multiply E by F and divide the results by \$100 .....	\$ <u>0.610083</u> /\$100 \$ <u>0.000000</u> /\$100 \$ <u>0.610083</u> /\$100 \$ <u>0.610083</u> /\$100 \$ <u>0.000000</u> /\$100 \$ <u>61,038,732</u> \$ <u>0</u>
64.	<b>Year 2 Foregone Revenue Amount. Subtract the 2022 unused increment rate and 2022 actual tax rate from the 2022 voter-approval tax rate. Multiply the result by the 2022 current total value</b> A. Voter-approval tax rate (Line 67) ..... B. Unused increment rate (Line 66) ..... C. Subtract B from A ..... D. Adopted Tax Rate ..... E. Subtract D from C ..... F. 2022 Total Taxable Value (Line 60) ..... G. Multiply E by F and divide the results by \$100 .....	\$ <u>0.607285</u> /\$100 \$ <u>0.000000</u> /\$100 \$ <u>0.607285</u> /\$100 \$ <u>0.607285</u> /\$100 \$ <u>0.000000</u> /\$100 \$ <u>55,586,477</u> \$ <u>0</u>
65.	<b>Year 1 Foregone Revenue Amount. Subtract the 2021 unused increment rate and 2021 actual tax rate from the 2021 voter-approval tax rate. Multiply the result by the 2021 current total value</b> A. Voter-approval tax rate (Line 67) ..... B. Unused increment rate (Line 65) ..... C. Subtract B from A ..... D. Adopted Tax Rate ..... E. Subtract D from C ..... F. 2021 Total Taxable Value (Line 60) ..... G. Multiply E by F and divide the results by \$100 .....	\$ <u>0.613944</u> /\$100 \$ <u>0.000000</u> /\$100 \$ <u>0.613944</u> /\$100 \$ <u>0.613750</u> /\$100 \$ <u>0.000194</u> /\$100 \$ <u>52,630,040</u> \$ <u>52,630,040</u>
66.	<b>Total Foregone Revenue Amount.</b> Add Lines 63G, 64G and 65G	\$ <u>102</u> /\$100
67.	<b>2024 Unused Increment Rate.</b> Divide Line 66 by Line 21 of the <i>No-New-Revenue Rate Worksheet</i> . Multiply the result by 100	\$ <u>0.000155</u> /\$100
68.	<b>Total 2024 voter-approval tax rate, including the unused increment rate.</b> Add Line 67 to one of the following lines (as applicable): Line 49, Line 50 (counties), Line 58 (taxing units with additional sales tax) or Line 62 (taxing units with pollution)	\$ <u>0.593711</u> /\$100

<sup>39</sup> Tex. Tax Code §26.013(b)  
<sup>40</sup> Tex. Tax Code §26.013(a)(1-a), (1-b), and (2)  
<sup>41</sup> Tex. Tax Code §526.04(c)(2)(A) and 26.042(a)  
<sup>42</sup> Tex. Tax Code §526.0501(a) and (c)  
<sup>43</sup> Tex. Local Gov't Code §120.007(d)  
<sup>44</sup> Tex. Local Gov't Code §120.007(d)



**SECTION 6: De Minimis Rate**

The de minimis rate is the rate equal to the sum of the no-new-revenue maintenance and operations rate, the rate that will raise \$500,000, and the current debt rate for a taxing unit.<sup>44</sup> This section should only be completed by a taxing unit that is a municipality of less than 30,000 or a taxing unit that does not meet the definition of a special taxing unit.<sup>45</sup>

Line	De Minimis Rate Worksheet	Amount/Rate
69.	<b>Adjusted current year NNR M&amp;O tax rate.</b> Enter the rate from Line 39 of the <i>Voter-Approval Tax Rate Worksheet</i> .	0.573485
70.	<b>Current year total taxable value.</b> Enter the amount on Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 65,626,628
71.	<b>Rate necessary to impose \$500,000 in taxes.</b> Divide \$500,000 by Line 70 and multiply by \$100.	\$ 0.761885 /\$100
72.	<b>Current year debt rate.</b> Enter the rate from Line 48 of the <i>Voter-Approval Tax Rate Worksheet</i> .	\$ 0.000000 /\$100
73.	<b>De minimis rate.</b> Add Lines 69, 71 and 72.	\$ 1.335370 /\$100

**SECTION 7: Voter-Approval Tax Rate Adjustment for Emergency Revenue Rate**

In the tax year after the end of the disaster calculation time period detailed in Tax Code Section 26.042(a), a taxing unit that calculated its voter-approval tax rate in the manner provided for a special taxing unit due to a disaster must calculate its emergency revenue rate and reduce its voter-approval tax rate for that year.<sup>48</sup>

Similarly, if a taxing unit adopted a tax rate that exceeded its voter-approval tax rate, calculated normally, without holding an election to respond to a disaster, as allowed by Tax Code Section 26.042(d), in the prior year, it must also reduce its voter-approval tax rate for the current tax year.<sup>49</sup>

This section will apply to a taxing unit other than a special taxing unit that:

- directed the designated officer or employee to calculate the voter-approval tax rate of the taxing unit in the manner provided for a special taxing unit in the prior year; and
- the current year is the first tax year in which the total taxable value of property taxable by the taxing unit as shown on the appraisal roll for the taxing unit submitted by the assessor for the taxing unit to the governing body exceeds the total taxable value of property taxable by the taxing unit on January 1 of the tax year in which the disaster occurred or the disaster occurred four years ago. This section will apply to a taxing unit in a disaster area that adopted a tax rate greater than its voter-approval tax rate without holding an election in the prior year.

Note: This section does not apply if a taxing unit is continuing to calculate its voter-approval tax rate in the manner provided for a special taxing unit because it is still within the disaster calculation time period detailed in Tax Code Section 26.042(a) because it has not met the conditions in Tax Code Section 26.042(a)(1) or (2).

Line	Emergency Revenue Rate Worksheet	Amount/Rate
74.	<b>2023 adopted tax rate.</b> Enter the rate in Line 4 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 0.610083 /\$100
75.	<b>Adjusted 2023 voter-approval tax rate.</b> Use the taxing unit's Tax Rate Calculation Worksheets from the prior year(s) to complete this line.  If a disaster occurred in 2023 and the taxing unit calculated its 2023 voter-approval tax rate using a multiplier of 1.08 on Disaster Line 41 (D41) of the 2023 worksheet due to a disaster, complete the applicable sections or lines of <i>Form 50-856-a, Adjusted Voter-Approval Tax Rate for Taxing Units in Disaster Area Calculation Worksheet</i> . - or - If a disaster occurred prior to 2023 for which the taxing unit continued to calculate its voter-approval tax rate using a multiplier of 1.08 on Disaster Line 41 (D41) in 2023, complete form 50-856-a, <i>Adjusted Voter-Approval Tax Rate for Taxing Units in Disaster Area Calculation Worksheet</i> to recalculate the voter-approval tax rate the taxing unit would have calculated in 2023 if it had generated revenue based on an adopted tax rate using a multiplier of 1.035 in the years following the disaster. <sup>50</sup> Enter the final adjusted 2023 voter-approval tax rate from the worksheet. - or - If the taxing unit adopted a tax rate above the 2022 voter-approval tax rate without calculating a disaster tax rate or holding an election due to a disaster, no recalculation is necessary. Enter the voter-approval tax rate from the prior year's worksheet.	\$ 0.000000 /\$100
76.	<b>Increase in 2023 tax rate due to disaster.</b> Subtract Line 75 from Line 74.	\$ 0.000000 /\$100
77.	<b>Adjusted 2023 taxable value.</b> Enter the amount in Line 14 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 61,493,735
78.	<b>Emergency revenue.</b> Multiply Line 76 by Line 77 and divide by \$100.	\$ 0
79.	<b>Adjusted 2023 taxable value.</b> Enter the amount in Line 25 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 65,570,290
80.	<b>Emergency revenue rate.</b> Divide Line 78 by Line 79 and multiply by \$100. <sup>51</sup>	\$ 0.000000 /\$100

<sup>45</sup> Tex. Tax Code §26.04(c)(2)(B)

<sup>46</sup> Tex. Tax Code §26.012(8-a)

<sup>47</sup> Tex. Tax Code §26.063(a)(1)

<sup>48</sup> Tex. Tax Code §26.042(b)

<sup>49</sup> Tex. Tax Code §26.042(f)

<sup>50</sup> Tex. Tax Code §526.42(c)

<sup>51</sup> Tex. Tax Code §526.42(b)

Line	Emergency Revenue Rate Worksheet	Amount/Rate
81.	<b>Current year voter-approval tax rate, adjusted for emergency revenue.</b> Subtract Line 80 from one of the following lines (as applicable): Line 49, Line D49 (disaster), Line 50 (counties), Line 58 (taxing units with the additional sales tax), Line 62 (taxing units with pollution control) or Line 68 (taxing units with the unused increment rate).	\$ <u>0.593711</u> /\$100

**SECTION 8: Total Tax Rate**

Indicate the applicable total tax rates as calculated above.

- No-new-revenue tax rate.** ..... \$ 0.572152 /\$100  
 As applicable, enter the current year NNR tax rate from: Line 26, Line 27 (counties), or Line 56 (adjusted for sales tax).  
 Indicate the line number used: 26
- Voter-approval tax rate.** ..... \$ 0.593711 /\$100  
 As applicable, enter the current year voter-approval tax rate from: Line 49, Line D49 (disaster), Line 50 (counties), Line 58 (adjusted for sales tax), Line 62 (adjusted for pollution control), Line 68 (adjusted for unused increment), or Line 81 (adjusted for emergency revenue).  
 Indicate the line number used: 68
- De minimis rate.** ..... \$ 1.335370 /\$100  
 If applicable, enter the current year de minimis rate from Line 73.

**SECTION 9: Taxing Unit Representative Name and Signature**

Enter the name of the person preparing the tax rate as authorized by the governing body of the taxing unit. By signing below, you certify that you are the designated officer or employee of the taxing unit and have accurately calculated the tax rates using values that are the same as the values shown in the taxing unit's certified appraisal roll or certified estimate of taxable value, in accordance with requirements in the Tax Code.<sup>52</sup>

**print here** → Paula Lowrie  
 Printed Name of Taxing Unit Representative

**sign here** → Paula Lowrie  
 Taxing Unit Representative

8-1-24  
 Date

<sup>52</sup> Tex. Tax Code §§26.04(c-2) and (d-2)